

**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 29<sup>th</sup> January to 2<sup>nd</sup> 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 27<sup>th</sup> to 28<sup>th</sup> August 2023, Sector Working Groups hearings Conducted as from 29<sup>th</sup> January to 2<sup>nd</sup> February 2024, County Budget Review Outlook Paper on 9<sup>th</sup> November 2023 and CFSP public participation conducted on 15<sup>th</sup> to 16<sup>th</sup> 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 29<sup>th</sup> 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 <sup>th</sup> April 2024	Nyansiongo	Borabu CDF Hall	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Mekenene	Chebilat Market	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Esise	Esise MCAs Office	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Kiabonyoru	Getare Chiefs Camp	8.00am-5.00pm
Masaba North	29 <sup>th</sup> April 2024	Rigoma	Rigoma Market.	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Gachuba	Girango co-operative soc.	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Gesima	Ritongo Youth Polytechnic	8.00am-5.00pm
Manga	29 <sup>th</sup> April 2024	Manga	Manga Social Hall	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Magombo	Magombo Market	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Kemera	Old Kemera Market	8.00am-5.00pm
Nyamira North	29 <sup>th</sup> April 2024	Ekerenyo	Ekerenyo Youth Hall	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Bomwagamo	Itibo Chiefs Camp	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Magwagwa	Magwagwa F. C. Societies	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Bokeira	Keborora Grounds	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Itibo	Itibo Market	8.00am-5.00pm
Nyamira South	29 <sup>th</sup> April 2024	Bosamaro	MCAs Office Ground	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Bonyamatuta	MCAs office Ground	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Nyamaiya	Nyamaiya ACC Ground	8.00am-5.00pm
	29 <sup>th</sup> April 2024	Bogichora	Bonyunyu Market	8.00am-5.00pm
	29 <sup>th</sup> 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](http://www.nyamira.go.ke) and the written memorandum submitted to the ward/sub-county administrator's offices or through email [info@nyamira.go.ke](mailto:info@nyamira.go.ke) . The County Government also encouraged the general public to use the toll free number (800720176) during working hours on 29<sup>th</sup> 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, gully 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, THE GENERAL GUIDLINES:**

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. 7,675,896,457 comprising of Kshs. 447,486,074; Ksh. 117,259,557; 88,750,000; Kshs. 5,407,583,805; 673,000,000; 246,000,000; Ksh. 149,268,547 and Ksh. 546,548,471 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 70% of the total budget; Conditional grants will fund 9% of the total budget; the Opening balances (Exchequer) will finance 9% of the total budget while the locally mobilized revenue will fund 9% 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 3%.

Conditional grants comprise of Ksh 7,410,000/- for DANIDA, Ksh. 136,000,000 for County Climate Resilience Support (CCRS), Kenya Climate change (World Bank Grant), Ksh. 11,000,000 for County Climate Institutional Support (CCIS), Ksh. 168,123,322 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 and 35,000,000 Kenya Urban Support Programme (KUSP UIG)

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

**Table 1: 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
	<b>Sub- Total</b>	<b>6,869,127,116</b>	<b>6,371,225,737</b>	<b>6,225,304,247</b>	<b>6,792,682,567</b>	<b>7,471,950,824</b>	<b>8,219,145,906</b>
<b>CONDITIONAL GRANTS FROM THE NATIONAL GOVERNMENT</b>							
	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
	<b>Sub- Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,878,787</b>	<b>174,766,666</b>	<b>192,243,332</b>
<b>CAPITAL GRANTS FROM DEVELOPMENT PARTNERS</b>							
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	19817128	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	-	-
<b>Sub-total</b>	<b>220,976,829</b>	<b>225,758,446</b>	<b>965,812,428</b>	<b>590,904,654</b>	<b>649,995,119</b>	<b>714,994,631</b>
<b>Unspent Balances for grants</b>	<b>0</b>	<b>0</b>	<b>91,059,228</b>			
<b>TOTAL REVENUE</b>	<b>7,090,103,945</b>	<b>6,596,984,183</b>	<b>7,282,175,903</b>	<b>7,542,466,008</b>	<b>8,296,712,609</b>	<b>9,126,383,870</b>

**Table 2: 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
	<b>TOTAL</b>	<b>38,645,458</b>	<b>38,645,448</b>	<b>965,812,428</b>	<b>749,783,441</b>	<b>824,761,785</b>	<b>907,237,964</b>

**Table 3: 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
<b>DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING</b>						
Market Dues	0	0	-	-	-	-
Matatu Park & reg 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	-	-	-	-
<b>Sub totals</b>	<b>72,030,669</b>	<b>19,322,834</b>	<b>92,493,910</b>	<b>49,940,846</b>	<b>54,934,930</b>	<b>60,428,424</b>
<b>DEPARTMENT OF LANDS, HOUSING AND URBAN DEVELOPMENT</b>						
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
<b>Sub totals</b>	<b>113,090,864</b>	<b>37,962,729</b>	<b>100,857,492</b>	<b>54,456,650</b>	<b>59,902,315</b>	<b>65,892,546</b>
<b>DEPARTMENT OF WATER, ENVIRONMENT AND NATURAL RESOURCES</b>						
Building material cess	0	2611153	25,679,400	13,865,248	15,251,772	16,776,950
<b>Sub totals</b>	<b>0</b>	<b>2611153</b>	<b>25,679,400</b>	<b>13,865,248</b>	<b>15,251,772</b>	<b>16,776,950</b>
<b>DEPARTMENT OF YOUTH, GENDER, CULTURE, SPORTS AND SOCIAL SERVICES</b>						
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
<b>Sub totals</b>	<b>16,627,614</b>	<b>1,529,500</b>	<b>19,080,692</b>	<b>11,262,104</b>	<b>12,388,314</b>	<b>13,627,145</b>
<b>DEPARTMENT OF HEALTH SERVICES</b>						
Public Health	350500000	171113720	8,831,910	0	0	0
<b>Sub totals</b>	<b>350,500,000</b>	<b>171,113,720</b>	<b>8,831,910</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT OF TRADE, TOURISM AND COOPERATIVES</b>						
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
<b>Sub totals</b>	<b>94,853,340</b>	<b>43,695,076</b>	<b>82,842,432</b>	<b>69,989,717</b>	<b>76,988,688</b>	<b>84,687,557</b>
<b>EDUCATION AND VOCATIONAL SERVICES</b>						
SBP Private schools/vocational institutions	0	651300	1,740,468	2,346,271	2,580,898	2,838,988
<b>Sub totals</b>	<b>-</b>	<b>651,300</b>	<b>1,740,468</b>	<b>2,346,271</b>	<b>2,580,898</b>	<b>2,838,988</b>
<b>DEPARTMENT OF ROADS, TRANSPORT AND PUBLIC WORKS</b>						
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
<b>Sub totals</b>	<b>11,137,169</b>	<b>159,265</b>	<b>283,633</b>	<b>28,252,213</b>	<b>31,077,434</b>	<b>34,185,177</b>
<b>DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES DEVELOPMENT</b>						
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
<b>Sub totals</b>	<b>58,912,323</b>	<b>7,264,353</b>	<b>45,171,343</b>	<b>32,248,034</b>	<b>35,472,837</b>	<b>39,020,121</b>
<b>PUBLIC SERVICE MANAGEMENT</b>						
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
<b>Sub totals</b>	<b>-</b>	<b>249,733</b>	<b>18,720</b>	<b>37,638,919</b>	<b>41,402,811</b>	<b>45,543,092</b>
<b>GRAND TOTALS</b>	<b>717,151,979</b>	<b>284,559,663</b>	<b>377,000,000</b>	<b>300,000,000</b>	<b>330,000,000</b>	<b>363,000,000</b>

**Table 4: 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	182,332	200,565	220,622
Daily Parking	0	0	2,679,560	3,179,271	3,497,198	3,846,918
Build Plan & Approval	0	0	1,413,746	1,753,970	1,929,367	2,122,304
I/Plot Rent	0	0	69,732	56,714	62,385	68,624
Plot Rent	0	0	945,718	769,147	846,062	930,668
Lands & Survey	0	0	148,202	120,532	132,585	145,844
Phys Planning	0	0	1,324,938	1,077,565	1,185,322	1,303,854
Land Rates	0	0	23,386,151	56,084,758	61,693,234	67,862,557
Advertisement Charges	0	0	18,731,949	35,521,004	39,073,104	42,980,415
Water, sanitation and irrigation fees	0	0	50,340	40,943	45,037	49,541
Garbage collection fees	0	0	796,636	647,900	712,690	783,959
Building material Cess	0	0	1,043,956	849,045	933,950	1,027,344
Adverts/promotional fees	0	0	-	-	0	0
Liquor	0	0	252,883	205,669	226,236	248,859
Registration fees /Renewal	0	0	5,724	4,656	5,122	5,634

Public Health	0	0	-	-	0	0
Market Dues	0	0	384,050	312,346	343,581	377,939
S.B.P	0	0	10,093,822	13,209,249	14,530,174	15,983,191
S.B.P Appl.	0	0	170,001	138,260	152,086	167,295
Trade, Weights & Measures	0	0	238,973	194,355	213,791	235,170
SBP Private schools/vocational institutions	0	0	372,463	502,923	553,215	608,537
App. fee for private schools/vocational institutions	0	0	-	-	0	0
Public Works approvals	0	0	100,174	81,470	89,617	98,579
cattle movement permit	0	0	116,874	95,053	104,558	115,014
Cattle Fee	0	0	788,028	880,795	968,875	1,065,762
Slaughter Fee	0	0	6,587	5,357	5,893	6,482
Veterinary	0	0	584,671	475,509	523,060	575,366
Agricultural Cess	0	0	1,054,881	857,928	943,721	1,038,093
fish permits	0	0	587	479	527	580
Storage charges, penalties, fines	0	0	15,169	12,335	13,569	14,925
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>65,000,000</b>	<b>117,259,565</b>	<b>128,985,522</b>	<b>141,884,074</b>

**Table 5 : Details of own source revenue from the Keroka Municipality**

REVENUE SOURCES	Actual Estimates	Baseline Estimates	Printed estimates	Projections	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Market stall Rent	0	0	138,001	151,801	166,981
Daily Parking	0	0	2,406,288	2,646,917	2,911,609
Build Plan & Approval	0	0	1,327,524	1,460,276	1,606,304
I/Plot Rent	0	0	42,925	47,218	51,939
Plot Rent	0	0	582,143	640,357	704,393
Lands & Survey	0	0	91,227	100,349	110,384
Phys Planning	0	0	815,574	897,132	986,845
Land Rates	0	0	42,448,753	46,693,628	51,362,991
Advertisement Charges	0	0	26,884,707	29,573,178	32,530,496
Water, sanitation and irrigation fees	0	0	30,988	34,087	37,496
Garbage collection fees	0	0	490,375	539,412	593,353
Building material Cess	0	0	642,615	706,876	777,564
Adverts/promotional fees	0	0	0	0	0
Liquor	0	0	155,664	171,231	188,354
Registration fees /Renewal	0	0	3,524	3,876	4,264
Public Health	0	0	0	0	0
Market Dues	0	0	236,405	260,045	286,050
S.B.P	0	0	9,997,656	10,997,422	12,097,164
S.B.P Appl.	0	0	104,645	115,109	126,620
Trade, Weights & Measures	0	0	147,101	161,811	177,992
SBP Private schools/vocational institutions	0	0	380,646	418,711	460,582
App. fee for private schools/vocational institutions	0	0	0	0	0
Public Works approvals	0	0	61,662	67,828	74,611
cattle movement permit	0	0	71,943	79,137	87,051
Cattle Fee	0	0	666,645	733,310	806,641
Slaughter Fee	0	0	4,055	4,460	4,906
Veterinary	0	0	359,897	395,887	435,476
Agricultural Cess	0	0	649,338	714,272	785,699
fish permits	0	0	362.5397212	399	439
Storage charges, penalties, fines	0	0	9,336	10,270	11,297
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>88,750,000</b>	<b>97,625,000</b>	<b>107,387,500</b>

Table 6: 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	
			Unspent Balances	Health Facility Improvement Fund		2023/2024	Unspent Balances	Health Facility Improvement Fund	2024.25	2025/2026
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	-	-	-				-	-
<b>TOTAL</b>	<b>986,337,080</b>	<b>1,156,287,080</b>	<b>430,000,000</b>	<b>230,000,000</b>	<b>660,000,000</b>	<b>469,068,210</b>	<b>400,000,000</b>	<b>869,068,210</b>	<b>955,975,031</b>	<b>1,051,572,534</b>

## 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 6 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	733,532,000	119,000,000	218,400,656	155,000,000	854,070,587	964,979,149	888,532,000	977,385,200	1,075,123,720
County Executive	469,162,325	394,872,825	441,932,711	-	0	0	469,162,325	394,872,825	441,932,711	486,125,982	534,738,580
Finance and planning	553,617,468	202,214,853	237,810,038	427,480,799	251,000,000	317,353,006	981,098,267	453,214,853	555,163,044	610,679,348	671,747,283
Agriculture, Livestock and Fisheries	159,879,559	68,292,177	69,507,542	353,983,720	707,459,187	175,015,152	513,863,279	775,751,364	244,522,694	268,974,963	295,872,460
Environment, Water, Energy & Natural Resources	81,484,611	104,861,140	53,506,244	91,210,043	251,100,000	223,600,000	172,694,654	355,961,140	277,106,244	304,816,868	335,298,555
Water Sanitation and Irrigation	0	0	75,095,242	0	0	70,000,000	172,694,654	0	145,095,242	159,604,766	175,565,243
Education & Vocational Training	377,671,563	518,850,974	501,150,359	188,811,400	52,300,000	57,900,000	566,482,963	571,150,974	559,050,359	614,955,395	676,450,934
Health Services	1,631,957,261	706,655,000	659,645,872	341,188,626	73,000,000	338,500,000	1,973,145,887	549,655,000	998,145,872	1,097,960,459	1,207,756,505
Land, Physical Planning, Housing and Urban Development	116,398,745	122,819,579	87,217,944	137,694,152	156,380,373	159,650,000	254,092,897	279,199,952	246,867,944	271,554,738	298,710,212
Transport & Public Works,	106,685,984	103,442,803	103,219,341	126,112,951	181,100,000	413,608,787	232,798,935	284,542,803	516,828,128	568,510,941	625,362,035
Trade, Tourism and Co-operatives Development	49,339,950	43,734,000	66,533,884	17,000,000	316,500,000	14,700,000	66,339,950	360,234,000	81,233,884	89,357,272	98,293,000
Youth, Gender, Culture and Social services	66,615,893	59,389,984	53,881,574	18,500,000	27,900,000	36,250,000	85,115,893	87,289,984	90,131,574	99,144,731	109,059,205
CPSB	64,609,690	58,172,860	61,113,290	-	0	0	64,609,690	58,172,860	61,113,290	67,224,619	73,947,081
Public Service Management	335,719,258	326,948,258	413,208,383	63,000,000	13,000,000	61,500,000	398,719,258	339,948,258	474,708,383	522,179,221	574,397,143
Nyamira Municipality	19,881,381	36,745,074	92,232,201	145,309,616	89,981,942	67,000,000	165,190,997	126,727,016	218,959,217	240,855,139	264,940,653
Nyamira disability board	0	0	4,612,000	0	0	0	0	0	4,612,000	5,073,200	5,580,520
Nyamira revenue board	0	0	7,333,000	0	0	0	0	0	7,333,000	8,066,300	8,872,930
Keroka municipality	0	0	16,319,660	0	0	0	0	0	16,319,660	17,951,626	19,746,789

The County Attorney	0	5,149,000	25,154,000	0	30,000,000	5,987,040		35,149,000	31,141,040	34,255,144	37,680,658
Economic Planning, Resources Mobilization and ICT	0	245,701,303	224,199,531	0	45,147,360	35,000,000	0	290,848,663	259,199,531	285,119,484	313,631,433
Livestock and Fisheries Services	0	109,962,000	105,134,574	0	42,200,000	36,000,000	0	152,162,000	141,134,574	155,248,031	170,772,835
Primary Healthcare	0	1,025,582,000	1,246,569,760	0	0	43800000	0	1,025,582,000	1,290,369,760	1,419,406,736	1,561,347,410
<b>TOTAL</b>	<b>4,768,094,275</b>	<b>4,879,972,323</b>	<b>5,278,909,150</b>	<b>2,029,291,307</b>	<b>2,455,469,518</b>		<b>6,797,385,582</b>	<b>7,105,441,841</b>	<b>7,404,404,907</b>	<b>8,144,845,398</b>	<b>8,959,329,937</b>

**Table 7 below shows the economic classification for 2024/2025 budget**

	<b>Budget estimates 2022/2023</b>	<b>Actuals 2022/ 2023</b>	<b>Baseline Estimate 2023/2024</b>	<b>Printed Estimates 2024/2025</b>	<b>projection 2025/2026</b>	<b>projection 2026/2027</b>
<b>Current Expenditure</b>	<b>4,909,473, 903</b>	<b>4,909, 473,9 03</b>	<b>4,723,972,3 23</b>	<b>5,165,762,184</b>	<b>5,682,338,402</b>	<b>6,250,572,243</b>
Compensation to Employee	3,032,878, 645	3,032, 878,6 45	3,205,650,5 14	3,384,146,669	3,722,561,336	4,094,817,469
Use of Goods and Service	745,282,1 58	745,2 82,15 8	981,201,185	1,109,054,607	1,219,960,068	1,341,956,074
Social benefits	373,388,1 52	373,3 88,15 2	277,507,291	419,122,601	461,034,861	507,138,347
Current Transfers/Grants	57,290,26 6	57,29 0,266	28,701,356	149,268,547	164,195,402	180,614,942
Other Recurrent	233,255,0 54	233,2 55,05 4	67,693,865	99,169,760	109,086,736	119,995,410
Emergency fund	5,000,000	5,000, 000	5,000,000	5,000,000	5,500,000	6,050,000
Other Government Transfers	0	0			0	0
Car and Mortgage Fund(assembly)	197,000,0 00	197,0 00,00 0	25,000,000	10,000,000	11,000,000	12,100,000
Education Fund	110,379,6 28	110,3 79,62 8	133,218,112	130,415,513	143,457,064	157,802,771
Other operating expenses (Bills)	155,000,0 00	155,0 00,00 0	0	0	0	0
<b>Capital Expenditure</b>	<b>2,185,411, 679</b>	<b>2,185, 411,6 79</b>	<b>2,386,469,5 18</b>	<b>2,481,304,033</b>	<b>2,729,434,436</b>	<b>3,002,377,880</b>
Acquisition of Non- Financial Asset	884,501,7 79	884,5 01,77	1,344,784,1 04	420,000,000	462,000,000	508,200,000

		9				
Capital Grants and other transfers	708,789,528	708,789,528	710,879,691	546,548,474	601,203,321	661,323,654
Other development	10,000,000	10,000,000	10,805,723	791,487,040	870,635,744	957,699,318
Education Fund	11,620,372	11,620,372	0	130,415,513	143,457,064	157,802,771
Health Improvement Fund	350,500,000	350,500,000	69,000,000	246,000,000	270,600,000	297,660,000
Emergency fund	0	0	-	5,000,000	5,500,000	6,050,000
Car and Mortgage Fund	0	0	0	10,000,000	11,000,000	12,100,000
Other operating expenses (Bills)	220,000,000	220,000,000	251,000,000	331,853,006	365,038,307	401,542,137
<b>Total Expenditure</b>	<b>7,094,885,582</b>	<b>7,094,885,582</b>	<b>7,110,441,841</b>	<b>7,647,066,217</b>	<b>8,411,772,839</b>	<b>9,252,950,123</b>

### **Recurrent Expenditure 2024/2025**

Recurrent expenditure is estimated at Ksh. 5,278,909,150 representing 68% of the total budget. The recurrent expenditure comprises of operations and maintenance which contains the following components being; 3,435,146,669 for compensation to employees, Ksh 420,122,601 for social contribution; Ksh. 7,410,000 for DANIDA; Ksh. 11,000,000 Climate Change Intervention CCI and Ksh. 50,000,000 for the projected opening balances for the pending bills, Ksh. 130,415,513 for education support fund, Ksh. 10,000,000 for car and mortgage fund, Ksh. 5,000,000 for emergency fund, Ksh. 20,000,000 for trade revolving fund, Ksh 246,000,000 for facility improvement fund and 909,054,607 for operations and maintenance. Included in the recurrent Ksh. 3,855,269,270 for personnel emoluments which constitutes to

50.2% of the total County revenue estimate from the expenditure classification on the wage bill. Table 9, 10, 11, 12, 13 14 and 15 shows the recurrent expenditure analysis for the revised budget for financial year 2024/2025.

**Table 8: shows details of recurrent interventions**

<b>PROGRAM</b>	<b>PRINTED ESTIMATES</b>
	<b>5,281,717,875</b>
<b>5261: COUNTY ASSEMBLY</b>	<b>724,762,663</b>
<b>Administration. Policy planning and support services</b>	<b>398,374,036</b>
Compensation to employees	167,876,400
Social contributions	30,722,062
Medical Cover	30,000,000
Unspent Balance (May and June of 23/24 Ceiling)	15,000,000
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
<b>Oversight and management services</b>	<b>43,506,030</b>
Committee Meetings & Conferences	43,506,030
<b>Legislation and representation services</b>	<b>282,882,597</b>
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
<b>5262: EXECUTIVE</b>	<b>497,833,891</b>
<b>General administration, policy planning and support services</b>	<b>398,155,657</b>
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
<b>County results and delivery support services</b>	<b>33,721,880</b>
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
<b>Governance advisory, liaison, communication support services</b>	<b>24,640,000</b>
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
<b>Co-ordination and management of County Executive Affairs and Support services</b>	<b>41,316,354</b>
Convening the County Executive Committee	10,000,000
Attending intergovernmental meetings/forums/summit and COG Meetings and COG meetings	20,196,667
Economic block meetings	11,119,687
<b>5263: FINANCE AND ACCOUNTING SERVICES</b>	<b>106,792,265</b>
<b>General administration, policy planning and support services</b>	<b>84,042,265</b>
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
<b>Accounting Services</b>	<b>7,150,000</b>
Processing payments, reporting and provision of the financial advisory services	6,000,000
Budgetary controls, requisitions and reporting	1,150,000
<b>Audit and Risk Management services</b>	<b>7,000,000</b>
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
<b>Supply chain management services</b>	<b>8,600,000</b>
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
<b>5264: CROP DEVELOPMENT</b>	<b>66,606,333</b>
<b>General administration, policy planning and support services</b>	<b>64,606,333</b>
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 CASCOM Bill	232,690
<b>Crop, Agribusiness and land development services</b>	<b>2,000,000</b>
Payments of Utility Bills	81,800
General office purchase	968,200
Maintenance of Office Equipment	950,000
<b>5265: ENVIRONMENT, NATURAL RESOURCES AND MINING</b>	<b>60,779,448</b>
<b>General administration, policy planning and support services</b>	<b>39,779,448</b>
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
<b>Environment and natural resources</b>	<b>3,500,000</b>
Garbage collection	3,500,000
Tree plantation (afforestation)	-
<b>Climate Change mitigation and adaptation measures</b>	<b>11,000,000</b>
County Climate Change Institutional Support (CCI) (World Bank Grant)	11,000,000
E-Waste management	-
<b>Energy and mineral resources Services</b>	<b>6,500,000</b>
Promotion of renewable energy	1,000,000
Capacity building of staff	500,000
Payment of electricity bills for street lights	5,000,000
<b>5266: EDUCATION AND VOCATIONAL TRAINING</b>	<b>492,947,178</b>
<b>General administration, policy planning and support services</b>	<b>475,447,178</b>
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
<b>ECDE Management support services</b>	<b>4,500,000</b>
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
<b>Vocational Training and management services</b>	<b>13,000,000</b>
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
<b>5267: MEDICAL SUPPORT SERVICES</b>	<b>697,426,355</b>
<b>General administration, policy planning and support services</b>	<b>522,776,355</b>
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
<b>Medical Support Services</b>	<b>168,650,000</b>
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
<b>Health ;Products and Technologies Supports services</b>	<b>6,000,000</b>
Facilities stocked with essential medicines and medical supplies (EMMS) annual L4s & 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
<b>5268: LANDS, HOUSING AND URBAN DEVELOPMENT</b>	<b>80,745,805</b>
<b>General administration and policy planning</b>	<b>75,745,805</b>
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
<b>physical planning and survey services</b>	<b>3,000,000</b>
Survey and demarcation public land (Nyamaiya Stadium and others)	3,000,000
<b>land management support services</b>	<b>1,000,000</b>
preparation of land management Act	1,000,000
<b>urban development</b>	<b>1,000,000</b>
Establishment of Manga, Ikonge and Nyansiongo municipalities	1,000,000
<b>5269: WATER AND SANITATION</b>	<b>48,297,623</b>

<b>General administration, policy planning and support services</b>	<b>38,297,623</b>
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
<b>Water supplies and management services</b>	<b>9,000,000</b>
Payment of the electricity bills	7,500,000
water management services/fuel and motor-vehicle maintenance	1,500,000
<b>Irrigation, Drainage and storm water storage services</b>	<b>1,000,000</b>
Irrigation management services	1,000,000
<b>5270: ROADS, TRANSPORT AND PUBLIC WORKS</b>	<b>118,621,356</b>
<b>General Administration Policy Planning Support Services</b>	<b>95,821,356</b>
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 Stakeholders	300,000
<b>Roads Development and Management Support Services</b>	<b>4,800,000</b>
Hire of Operators for Integrated Wards Roads Programme	4,000,000
Construction and Rehabilitation of County Roads	800,000
<b>Transport and Mechanical Support Services</b>	<b>16,000,000</b>
Maintenance of Motor Vehicles	1,000,000
Motor vehicle insurance cover	15,000,000
<b>Public Works and Disaster Management Support Services</b>	<b>2,000,000</b>
Emergency operations	2,000,000

<b>5271: TRADE, CO-OPERATIVE AND TOURISM DEVELOPMENT</b>	<b>71,908,147</b>
<b>GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES</b>	<b>42,158,147</b>
Payment of wages and salaries	35,729,988
Social Contributions	4,428,159
preparation of budget and planning documents	750,000
development bill, traders loan regulations, Market managements policy	1,250,000
<b>CO-OPERATIVE PROMOTION</b>	<b>2,750,000</b>
Capacity building of cooperative societies leader	1,250,000
Carrying out cooperative supervisions	1,000,000
Cooperative inspections/audit	500,000
<b>INDUSTRIALIZATION AND SMALL AND MICRO ENTERPRISES SUPPORT SERVICES</b>	<b>5,500,000</b>
Renovation and Refurbishment	250,000
Management of Industrial Park	5,000,000
Procuring tools and equipment	250,000
<b>TRADE DEVELOPMENT AND PROMOTION</b>	<b>19,000,000</b>
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
<b>WEIGHTS AND MEASURES SUPPORT SERVICES</b>	<b>1,500,000</b>
Training of Traders and consumers	75,000
Calibrations of Weights and Measures working	225,000
Verification /calibrations of traders weighing	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
<b>TOURISM DEVELOPMENT, PROMOTION AND MANAGEMENT</b>	<b>1,000,000</b>
Holding Miss Tourism	500,000
Tourism campaigns and exchange programs	500,000
<b>5272: GENDER, SPORTS AND CULTURE</b>	<b>58,675,667</b>
<b>GENERAL ADMINISTRATION AND POLICY PLANNING</b>	<b>49,675,667</b>
Payment of wages	40,072,933
Social Contributions	7,102,734
Utility bills	2,000,000
Purchase of office Equipment and operations	500,000
<b>CULTURAL DEVELOPMENT AND PROMOTION HERITAGE</b>	<b>1,000,000</b>
Cultural activities and festivals	1,000,000
<b>GENDER AND SOCIAL SUPPORT SERVICES</b>	<b>2,000,000</b>
Celebration of international/national days (women,	820,000
sensitization on gender-based violence	800,000
sensitization of women and girls on life and basic book	380,000
<b>YOUTH AFFAIRS DEVELOPMENT AND PROMOTION SUPPORT SERVICES</b>	<b>1,000,000</b>
sensitization of youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide	470,000
mentorship of youth on enterprise	530,000
<b>PROMOTION AND DEVELOPMENT OF SPORTS</b>	<b>5,000,000</b>
Support, organize and participate in sports activities	5,000,000
<b>5273: COUNTY PUBLIC SERVICE BOARD</b>	<b>61,123,925</b>
<b>General administration, policy planning and support services</b>	<b>61,123,925</b>

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
<b>5274: PUBLIC SERVICE MANAGEMENT</b>	<b>485,810,145</b>
<b>General administration and policy planning</b>	<b>276,310,145</b>
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
<b>Human resource management and development</b>	<b>198,000,000</b>
medical cover	150,000,000
Training and Capacity Building of Staff	5,000,000
KDSP Level II	37,500,000
Internship programme	5,000,000
performance management	500,000
<b>Security enforcement and compliance</b>	<b>1,000,000</b>
Training and Capacity Building of Staff	200,000
General office purchases	500,000
Compliance promotion ,monitoring and evaluation	300,000
<b>Special programme</b>	<b>8,500,000</b>
Strategic Intra-government Engagement on Wage-bill	8,500,000
& Own Source Revenue Challenges & Solutions	

<b>Corporate communication</b>	<b>1,000,000</b>
Corporate communication	1,000,000
<b>Public participation</b>	<b>1,000,000</b>
Public participation and civic education	1,000,000
<b>5275: NYAMIRA MUNICIPALITY BOARD</b>	<b>91,876,030</b>
<b>General administration and support services</b>	<b>53,876,030</b>
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
<b>Municipal infrastructural and disaster management</b>	<b>36,500,000</b>
Disaster management	1,500,000
KUSP UIG	35,000,000
<b>Environmental and social services</b>	<b>1,500,000</b>
Casuals - Garbage collection	1,500,000
<b>5276: COUNTY ATTORNEY</b>	<b>25,148,539</b>
<b>General administration and support services</b>	<b>22,436,539</b>
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
<b>Legal, Legal training, Integrity affairs and management support services</b>	<b>2,712,000</b>
Court attendance	1,212,000

legal literacy and legal awareness	1,320,000
Gazettement and publication	180,000
<b>5277: ECONOMIC PLANNING, RESOURCES MOBILIZATION AND ICT</b>	<b>217,889,016</b>
<b>General administration and policy planning</b>	<b>164,490,616</b>
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
Purchases for vehicle for 3 CEC Members	-
Devolution Conference	5,000,000
Furniture and partitioning of Liaison office	5,500,000
Rent for liaison office	3,000,000
<b>Economic Planning and budgeting co-ordination support services</b>	<b>46,698,400</b>
Training of budgeting officers on Hyperion	1,480,000
Induction of the CBEF Members	1,220,000
Develop Statistical Abstract and updating the county	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
National Bank Support	10,000,000
<b>Information, Communication and Technology</b>	<b>5,200,000</b>

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
<b>Monitoring. Evaluation and Reporting</b>	<b>1,500,000</b>
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
<b>5278: LIVESTOCK AND FISHERIES SERVICES</b>	<b>100,644,517</b>
<b>General administration and support services</b>	<b>97,644,517</b>
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	285,000
<b>Fisheries development and promotion support services</b>	<b>1,000,000</b>
Payments of Sub-county Utility Bills	20,000
Maintenance of office assets and other inventories	670,500
General office purchase	309,500
<b>Coordination and Management of Livestock Policies and Programmes</b>	<b>1,000,000</b>
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
<b>Animal health diseases and meat inspection support services</b>	<b>1,000,000</b>
Payments of Sub-county Utility Bills	100,000
Maintenance of office assets and other inventories	240,000
General office purchase	660,000
<b>5279: PRIMARY HEALTH SERVICES</b>	<b>1,224,548,663</b>
<b>General administration and support services</b>	<b>1,107,780,663</b>
Payment of salaries	1,026,973,661
Social Contribution	79,307,002
Payment of utilities	500,000
General office supplies	1,000,000
<b>Preventive and promotive health care</b>	<b>115,268,000</b>
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
Community Health Strategy (Contribution from County)	44,370,000
DANIDA 24/25 Allocation	7,410,000
DANIDA County Contribution	8,208,000
DANIDA (23/24 Unspent Balance)	7,410,000
<b>Health administration and policy planning: monitoring and evaluation</b>	<b>1,500,000</b>

<b>support services</b>	
Health Budgeting and Planning	750,000
Health Monitoring & evaluation	750,000
<b>5280: KEROKA MUNICIPALITY BOARD</b>	<b>15,612,809</b>
<b>General administration and support services</b>	<b>15,212,809</b>
Payment of salaries and wages(recruitment of new staff	12,689,420
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
<b>Municipal infrastructural and disaster management</b>	<b>200,000</b>
Catering	200,000
<b>Environmental and social services</b>	<b>200,000</b>
Trainer allowance	200,000
<b>5281: NYAMIRA REVENUE BOARD</b>	<b>7,722,500</b>
<b>General administration and support services</b>	<b>3,622,500</b>
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
<b>Resources Mobilization</b>	<b>4,100,000</b>
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
<b>5282: NYAMIRA DISABILITY BOARD</b>	<b>6,222,500</b>
<b>General administration and support services</b>	<b>6,222,500</b>
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	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
<b>NYAMIRA INVESTMENT CORPORATION</b>	<b>9,722,500</b>
<b>Administration. Policy planning and support services</b>	<b>9,722,500</b>
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
<b>NYAMIRA WATER &amp; SANITATION COMPANY</b>	<b>10,000,000</b>
<b>Administration. Policy planning and support services</b>	<b>10,000,000</b>
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	2,000,000
General office purchases (Furniture and other office	1,000,000
Operations (Fuel and maintenance etc)	1,777,500
Board Allowances	1,000,000
Training and capacity building	1,500,000
<b>RECURRENT SUB-TOTAL</b>	<b>5,281,717,875</b>

**Table 9: Shows summary and details of recurrent expenditure for the budget 2024/2025**

Department	Budget estimates	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	724,762,663	806,885,200	887,573,720
County Executive	469,162,325	469,162,325	394,872,825	497,833,891	486,125,982	534,738,580
Finance and accounting services	580,617,468	553,617,468	202,214,853	106,792,265	261,591,042	287,750,146
crop development	159,879,559	159,879,559	68,292,177	66,606,333	76,458,296	84,104,126
Environment, Water, Energy & Natural Resources	81,484,611	81,484,611	104,861,140	60,779,448	58,856,871	64,742,558
Water Sanitation and Irrigation	0	0	0	48,297,623	82,604,766	90,865,243
Education & Vocational Training	488,051,191	377,671,563	518,850,974	492,947,178	551,265,395	606,391,934
Medical Services	1,631,957,261	1,631,957,261	706,655,000	697,426,355	725,610,459	798,171,505
Land, Physical Planning, Housing and Urban Development	116,398,745	116,398,745	122,819,579	80,745,805	95,939,738	105,533,712
Transport & Public Works,	110,685,984	106,685,984	103,442,803	118,621,356	113,541,275	124,895,403
Trade, Tourism and Co-operatives Development	49,339,950	49,339,950	43,734,000	71,908,147	73,187,272	80,506,000
Youth, Gender, Culture and Social services	66,615,893	66,615,893	59,389,984	58,675,667	59,269,729	65,196,702
CPSB	64,609,690	64,609,690	58,172,860	61,123,925	67,224,619	73,947,081
Public Service Management	335,719,258	335,719,258	326,948,258	485,810,145	454,529,221	499,982,143
Nyamira Disability Board	0	0	0	6,222,500	5,073,200	5,580,520

Nyamira Revenue Board	0			7,722,500	8,066,300	8,872,930
Keroka Municipality Board	0			15,612,809	17,951,626	19,746,789
Nyamira Municipality	19,881,381	19,881,381	36,745,074	92,232,201	101,455,421	111,600,963
the County Attorney	0	0	5,149,000	25,148,539	27,669,400	30,436,340
Economic Planning, Resources Mobilization and ICT	0	0	245,701,303	217,889,016	246,619,484	271,281,433
Livestock and Fisheries Services	0	0	109,962,000	100,644,517	115,648,031	127,212,835
Primary Healthcare	0	0	1,025,582,000	1,246,569,760	1,371,226,736	1,508,349,410
Nyamira investment corporation	0	0	0	9,722,500	10,694,750	11,764,225
Nyamira water and sanitation company	0	0	0	10,000,000	0	0
<b>TOTAL</b>	<b>4,909,473,903</b>	<b>4,768,094,275</b>	<b>4,879,972,323</b>	<b>5,281,717,875</b>	<b>5,367,969,555</b>	<b>5,904,766,511</b>

**Table 10 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, Water, 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
<b>Total</b>	<b>376,104,220</b>	<b>159,171,141</b>	<b>362,239,118</b>	<b>412,699,591</b>	<b>463,724,364</b>	<b>510,096,797</b>

**Table 11: Shows summary and details of the Compensation to employees per department**

Department	Budget Estimates	Actual Esimates	Baseline Estimates	Printeed 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	-	-	-	12,689,420	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
<b>Total</b>	<b>3,057,823,466</b>	<b>2,880,006,409</b>	<b>3,181,757,041</b>	<b>3,302,257,365</b>	<b>3,632,483,102</b>	<b>3,995,731,412</b>

**Table 12 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	-	-	-	37,500,000	-	-
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	-	-				
	<b>Total</b>	<b>16,620,855</b>	<b>16,620,855</b>	<b>30,475,908</b>	<b>142,690,000</b>	<b>156,959,000</b>	<b>172,654,900</b>

**Table 13: 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
	<b>Total</b>	<b>197,000,000</b>	<b>197,000,000</b>	<b>334,218,112</b>	<b>150,415,513</b>	<b>181,957,064</b>	<b>200,152,771</b>

**Table 14: 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	381,737,264	419,910,990	461,902,089
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	61,100,000	67,210,000	73,931,000
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 &	195,830,441	191,913,832	14,980,340	21,000,000	23,100,000	25,410,000

	Vocational Training						
5267	Medical Services	453,181,623	444,117,991	204,616,417	166,940,000	183,634,000	201,997,400
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	20,300,000	22,330,000	24,563,000
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	9,500,000	10,450,000	11,495,000
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	29,048,400	31,953,240	35,148,564
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	57,078,000	62,785,800	69,064,380
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	500,000	550,000	605,000
5283	NYAMIRA INVESTMENT COOPERATION	0	0		7,000,000	7,700,000	8,470,000
5284	NYAMIRA WATER & SANITATION COMPANY	0	0		7,277,500	8,005,250	8,805,775
	Total	3,227,663,127	3,227,663,127	1,316,864,756	1,313,155,406	1,444,470,947	1,588,918,041

## 2.2.2 Development Expenditure 2024/2025

The total development expenditure amounts to Ksh. 2,396,987,307 translating to 31.2% of the total budget. The development expenditure includes Ksh. 607,647,261 to Capital projects; Ksh. 151,515,152 to fund National Agricultural Value Chain Development Project (NAVCDP); 136,000,000 to fund County Climate Resilience Support CCRSI) (World Bank Grant), 168,123,322 to fund Kenya Informal Settlement Improvement Project II, 37,500,000 to fund Kenya Devolution Support Program Level II and 114,508,787 to fund Roads Maintenance Levy Fund. Included in development vote are Ksh. 246,000,000 for the Health Facility Improvement Fund and Ksh. 331,853,006 for Pending Bills and Obligations.

Table 16,17, 18, 19 and 20 shows the development expenditure analysis for the revised budget for financial year 2024/2025.

**Table 15: Shows List and details of Development Projects for F/Y 2024/2025**

Project name	Location	Budget estimates 2024.25
<b>COUNTY ASSEMBLY</b>		
County Assembly Head Quarters	Township	60,000,000
Equipping the Speakers Residence	Nyamwetrueko	10,000,000
Drilling of the boreholes with water towers and kiosks	20 wards	60,000,000
Pending Bills 2023/2024		25,000,000
<b>Total</b>		<b>155,000,000</b>
<b>ECONOMIC PLANING, RESOURCES MOBILISATION AND ICT</b>		
Revenue Office (container building)	Township	10,000,000
Equipping of the ICT Hub	HQ	5,000,000
ERP (Enterprises Resources and Planning)	HQ	5,000,000
construction and Equipping of the Documentation centers	All Sub-Counties	10,000,000
Quick win projects	Countywide	5,000,000
<b>Total</b>		<b>35,000,000</b>
<b>FINANCE AND ACCOUNTING SERVICES</b>		
Pending Bills 2023/2024	HQ	115,000,000
Project Vehicle for Auditing projects	HQ	7,500,000
Audit software	HQ	3,000,000
Debt pending Bills and obligation 2022/2023 and beyond	HQ	191,853,006
		<b>317,353,006</b>
<b>CROP DEVELOPMENT</b>		
NAVCDP	Countywide	151,515,152
Contribution towards NAVCDP	Countywide	5,000,000
Agricultural training and resources center	Esiani	10,000,000

Soil Fertility Improvement	Countywide	3,000,000
		<b>169,515,152</b>
<b>LIVESTOCK AND FISHERIES SERVICES</b>		
Nyamira Fish multiplication and Training centre	Kitauri Dam	2,000,000
County poultry hatchery centre and Feed formulation centre	Nyamira North Sub-county	3,000,000
County Bee Hatchery and Feed formulation centre	Nyamira South	3,000,000
Countyn Fodder formulation centre	Sironga	3,000,000
Artificial Inseminated Service	Countywide	10,000,000
Animal Health and Welfare Management Sevices	Countywide	10,000,000
Animal Bull castration	Countywide	3,000,000
Meat Inspection and Safety Services	Countywide	2,000,000
		<b>36,000,000</b>
<b>ENVIRONMENT, ENERGY AND MINERAL SERVICES</b>		
High Mast Street Light	3	6,000,000
Rehabilitation of street lights		2,000,000
Climate Change Intervention (Grant)		136,000,000
Noice pollution gadgets		1,000,000
Installation of gabbage bins		2,000,000
Climate Change Intervention (Contribution)		30,000,000
		<b>177,000,000</b>
<b>WATER AND SANITATION</b>		
Nyabomite bombo bokimori irrigation scheme	Eaka	10,000,000
Nyamira Water and sanitation company	HQ	50,000,000
Water Schemes Distribution		10,000,000
<b>Total</b>		<b>70,000,000</b>
<b>PRIMARY HEALTH SEVICES</b>		
Equipping of Gesima Health Centre		2,500,000
Equipping of Magwagwa inpatient ward		2,500,000
Equipping of Nyamusi Health Centre		2,500,000
		<b>7,500,000</b>
<b>MEDICAL SERVICES</b>		
Nyamwetuereko eye Hospital		10,000,000
Health Fund	County and Sub-county Hospitals	246,000,000
Completion of the Nyamusi Sub-County Hospital		5,000,000
Completion of the Ekerenyo Sub-County Hospital		15,000,000
Completion of the Isolation centre	NCRH	5,000,000
Equipping of the Magwagwa psychitric hopital		2,500,000
Digitization of the FIF		5,000,000
Equipping of doctors plaza	HQ	48,000,000
Construction of the level 4 hospital at Ekerubo Gitae	Itibo ward	2,000,000
<b>Total</b>		<b>338,500,000</b>
<b>LANDS, HOUSING AND URBAN DEVELOPMENT</b>		
Governor residence	Sironga	40,000,000
Physical planning for keroka municipality	Keroka municiplaity	5,000,000

Valuation roll	County wide	20,000,000
Completion of spartial plan		7,000,000
Construction of County Headquater	County Headquarter	70,000,000
Kenya Informal Settlement Improvement Project	Keroka municiplaity	168,123,322
Contribution towards KISSIP		2,000,000
GIS Lab		3,000,000
<b>Total</b>		<b>315,123,322</b>
<b>ROADS, PUBLI WORKS</b>		
Roads Maintainance Levy Fund	HQ	114,508,787
Towards purchase of machinery	countywide	43,000,000
Construction of the moden Merchanical Workshop	HQ	10,000,000
Gachuba-nyabara IV -moturumesi road		0
<b>Total</b>		<b>167,508,787</b>
<b>TRADE TOURISM AND CO-OPERATIVE DEVELOPMENT</b>		
Tourist site protection	County wide	6,000,000
Repair of market toilets	Countywide	0
<b>Total</b>		<b>6,000,000</b>
<b>GENDER, SPORTS AND CULTURE</b>		
Construction of manga stadium	Manga	5,000,000
Construction of the rescure centre	Ogango in Bonyamatuta ward	10,000,000
Construction of Nyamaiya play ground construction	Nyamaiya	8,000,000
Contruction of the omokirondo sports training centre	Itibo ward	4,000,000
Completion of the library		3,000,000
<b>Total</b>		<b>30,000,000</b>
<b>PUBLIC SERVICE MANAGEMENT</b>		
Construction of the Sub-County Offices	Nyamira South Office	12,000,000
Purchase of security gadgets	HQ	5,000,000
Digitization of the HR Registry	HQ	7,000,000
KDSP Level II		37,500,000
<b>Total</b>		<b>61,500,000</b>
<b>NYAMIRA MUNICIPALITY</b>		
Drainage works in township	Municipality	6,000,000
Installation of Street lights within the municipality	Municipality	6,000,000
Skips for waste collection	Municipality	5,000,000
Contribution towards KURA Roads		50,000,000
		<b>67,000,000</b>
<b>KEROKA MUNICIPALITY</b>		
Purchase of Askip loader	Keroka municiplaity	13,000,000
Kenya Informal Settlement Improvement Project	Keroka municiplaity	0
Contribution towards KISSIP		0

Physical planning for keroka municipality	Keroka municipality	0
installation of street light	Keroka municipality	3,000,000
Maintenance of roads towards dumpsite roads	Keroka municipality	2,000,000
		<b>18,000,000</b>
<b>COUNTY ATTORNEY</b>		
Development of County legislations data base and E-resource centre.	HQ	5,987,040
<b>Total</b>		<b>5,987,040</b>
<b>NYAMIRA REVENUE BOAD</b>		
Revenue Office (container building)	Township	0
		<b>0</b>
<b>WARD PROJECTS</b>		
		<b>420,000,000</b>
<b>GRAND TOTAL</b>		<b>2,396,987,307</b>

**Table 16: 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	216,000,000	248,600,000	273,460,000
County Executive	0	0	0	0	0	0
Finance and Accounting Services	422,480,799	332,894,743	251,000,000	3,000,000	3,300,000	3,630,000
Crop Production	353,983,720	305,442,277	707,459,187	161,515,152	185,285,031	203,813,534
Environment, Water, Energy & Natural Resources	126,210,043	84,787,184	251,100,000	238,960,133	277,156,146	304,871,761
Education & Vocational Training	78,431,772	38,435,078	52,300,000	57,400,000	100,875,457	110,963,003
Medical Services	495,688,626	176,643,380	73,000,000	467,500,000	538,014,586	591,816,044
Land, Physical Planning, Housing and Urban Development	137,694,152	33,555,193	156,380,373	142,200,000	149,623,498	164,585,848
Water, Sanitation and Irrigation	0	0	0	48,000,000	72,831,765	80,114,941
Transport & Public Works,	126,112,951	100,181,000	181,100,000	494,226,439	638,231,381	702,054,519
Trade, Tourism and Co-Operatives Development	17,000,000	5,037,561	316,500,000	22,718,919	38,415,113	42,256,624
Youth, Gender, Culture and Social Services	27,500,000	8,750,677	27,900,000	23,500,000	40,465,972	44,512,569
Cpsb	0	0	0	0	0	0
Public Service Management	63,000,000	2,080,400	13,000,000	13,000,000	14,300,000	15,730,000
Nyamira Municipality Board	145,309,616	117,534,101	89,981,942	86,817,128	108,196,113	119,015,725
Keroka Municipality Board	0	0	0	171,123,322	188,235,654	207,059,220
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	35,000,000	45,685,262	50,253,788
Livestock and Fisheries Services	0	0	45,147,360	15,000,000	22,707,555	24,978,311
Primary Healthcare	0	0	42,200,000	59,800,000	48,420,924	53,263,017

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
<b>Total</b>	<b>4,370,823,358</b>	<b>1,371,341,594</b>	<b>2,455,469,518</b>	<b>2,260,748,133</b>	<b>2,725,830,201</b>	<b>2,998,413,221</b>

**Table 17:** Shows summary of and details of the Capital/Flagship projects 2024/2025

Department	Actual Estimate	Baseline Estimate	Printed Estimates		
	Flagships	Flagships	Projections		
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
County Assembly	192,000,000	162,800,656	155,000,000	170,500,000	187,550,000
County Executive	0	0	0	0	0
Finance and Accounting Services	89,665,751	0	317,353,006	349,088,307	383,997,137
Crop development	29,000,000	8,031,293	21,000,000	23,100,000	25,410,000
Environment, Water, Energy & Natural Resources	69,210,043	96,100,000	45,500,000	50,050,000	55,055,000
Education & Vocational Training	66811400	50,300,000	112,100,000	123,310,000	135,641,000
Medical services	85,256,369	8,000,000	57,900,000	63,690,000	70,059,000
Land, Physical Planning, Housing and Urban Development	87,694,152	58,029,400	170,376,678	187,414,346	206,155,780
Water, Sanitation and Irrigation	0	0	157,650,000	173,415,000	190,756,500
Transport & Public Works,	116,505,464	194,600,000	299,100,000	329,010,000	361,911,000
Trade, Tourism and Co-operatives Development	17,000,000	19,500,000	14,700,000	16,170,000	17,787,000
Youth, Gender, Culture and Social services	27,500,000	25,900,000	36,250,000	39,875,000	43,862,500
<b>County Public Service Boards</b>	0	0	0	0	0
Public Service Management	63,000,000	8,000,000	24,000,000	26,400,000	29,040,000
Nyamira Municipality	15,858,600	72,500,000	67,000,000	73,700,000	81,070,000
Keroka Municipality	0	0	188,123,322	206,935,654	227,629,220
Office of the County Attorney	0	0	5,987,040	6,585,744	7,244,318
Economic Planning, resources mobilization and ICT	0	35,000,000	35,000,000	38,500,000	42,350,000
Livestock and fisheries services	0	14,500,000	38,500,000	42,350,000	46,585,000
Primary Health	0	43,700,000	43,800,000	48,180,000	52,998,000
Nyamira Disability Board	0	0	0	0	0
Nyamira Revenue Board	0	0	0	0	0
<b>TOTAL</b>	<b>859,501,779</b>	<b>796,961,349</b>	<b>1,789,340,046</b>	<b>1,968,274,051</b>	<b>2,165,101,456</b>



**Table 18: Shows summary of and details of the Conditional grants 2024/2025**

DEPARTMENT	Actual Estimate	Baseline Estimate	Projections		
	2022/2023	2023/2024	2024/025	2025/2026	2026/2027
County Assembly	-	-	-	-	
County Executive.					
Finance and Accounting Services	-	-	-	-	
Crop Development	185,943,051	393,094,721	151,515,152	166,666,667	183,333,334
Environment, Water, Natural Resources, Mining and Energy	22,000,000	173,210,133	136,000,000	149,600,000	164,560,000
Education and Vocational Training	-	-		-	-
Medical Services	-	-		-	-
Lands, Housing, Physical Planning & Urban Development	-	112,082,214	168,123,322	184,935,654	203,429,220
Water, Sanitation and Irrigation				-	-
Roads, Transport and Public Works	-	-	114,508,787	125,959,666	138,555,632
Trade, Tourism, Industrialization and Cooperatives Development	-	250,000,000		-	-
Department of Sports, Gender, Culture and Social Services	-	-		-	-
County Public Service Board				-	-
Public Service Management	-	-	37,500,000	41,250,000	45,375,000
Nyamira Municipality Board	1,194,558	-		-	
Keroka Municipality					
Office of The County Attorney					
Economic Planning, Resources Mobilization And ICT.					
Livestock and Fisheries Development					
Primary Health					
Nyamira Disability Board					
Nyamira Revenue Board					
Keroka Municipality					
<b>SUB-TOTAL</b>	<b>209,137,609</b>	<b>928,387,068</b>	<b>607,647,261</b>	<b>668,411,987</b>	<b>735,253,186</b>

**Table 19: Shows summary of and details of the Funds 2024/2025**

DEPARTMENT	actual estimate	Baseline	Projections		
	2022/2023	Estimates Fund	2024/2025	2025/2026	2026/2027
County Assembly	-	-		-	-
County Executive.				-	-
Finance and accounting services	5,000,000	-		-	-
Crop Development	0	-		-	-
Environment, Water, natural resources, mining and energy	0	-		-	-
Education and Vocational Training	122,000,000	-		-	-
Medical Services	205,000,000	69,000,000	246,000,000	270,600,000	297,660,000
Lands, Housing, Physical Planning & Urban Development	0	-		-	-
Water, Sanitation and Irrigation				-	-
Roads, Transport and Public Works	0	-	114,508,787	125,959,666	138,555,632
Trade, Tourism, Industrialization and Cooperatives development	-	-	-	-	-
Department of Sports, Gender, Culture and Social Services	-	-	-	-	-
County Public Service Board	-	-	-	-	-
Public Service Management	-	-	-	-	-
Nyamira Municipality Board	-	-	-	-	-
Keroka Municipality	-	-	-	-	-
Office of the County Attorney	-	-	-	-	-
Economic Planning, Resources Mobilization and ICT.	-	-	-	-	-
Livestock and Fisheries development	-	-	-	-	-
Primary Health	-	-	-	-	-
Nyamira Disability Board	-	-	-	-	-
Nyamira Revenue Board	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>332,000,000</b>	<b>69,000,000</b>	<b>360,508,787</b>	<b>396,559,666</b>	<b>436,215,632</b>

**CHAPTER FOUR**  
**4 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 compliance
- 
- **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
<b>Total</b>	<b>66,113,290</b>	<b>64,609,690</b>	<b>58,172,860</b>	<b>61,333,982</b>	<b>67,467,380</b>

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#### 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



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	Baseline Est 2022/23	Printed Est 2023.24	Projected 2024/2025	Projected 2025/2026	Projected 2026/2027
<b>Name of Programme: General Administration, Policy Planning &amp; Support Services</b>								
SP 1.1 General administration and support services	CPSB	Salaries and other Wages paid	No. of employees paid	23	23	23	23	23
		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

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

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	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
	<b>Total Expenditure</b>	<b>61,801,048</b>	<b>-</b>	<b>56,646,790</b>	<b>61,113,982</b>	<b>64,169,681</b>	<b>67,378,165</b>
<b>5273 COUNTY PUBLIC SERVICE BOARD</b>							
		<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>
	<b>Recurrent Expenditure</b>	<b>60,543,194</b>	<b>-</b>	<b>55,388,936</b>	<b>60,632,555</b>	<b>63,664,183</b>	<b>66,847,392</b>
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
	<b>Capital Expenditure</b>	<b>1,257,854</b>	<b>-</b>	<b>1,257,854</b>	<b>481,427</b>	<b>505,498</b>	<b>530,773</b>
31	Acquisition of Non-Financial Assets	1,257,854	-	1,257,854	481,427	505,498	530,773
	<b>Total Expenditure</b>	<b>61,801,048</b>	<b>-</b>	<b>56,646,790</b>	<b>61,113,982</b>	<b>64,169,681</b>	<b>67,378,165</b>

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

<b>General Administration, Policy Planning and Support Services</b>							
		<b>Approved Budget</b>	<b>Actual Expenditure</b>	<b>Baseline</b>	<b>Approved Estimates</b>	<b>Projected</b>	<b>Estimates</b>
	<i>Sub-Programmes</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>
	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
<b>Total Programme Expenditure</b>	<b>58,390,198</b>	<b>-</b>	<b>53,800,190</b>	<b>60,685,482</b>	<b>63,719,756</b>	<b>66,905,744</b>

<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
	<b>Recurrent Expenditure</b>	<b>57,132,344</b>	<b>-</b>	<b>52,542,336</b>	<b>60,204,055</b>	<b>63,214,258</b>	<b>66,374,971</b>
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
	<b>Capital Expenditure</b>	<b>1,257,854</b>	<b>-</b>	<b>1,257,854</b>	<b>481,427</b>	<b>505,498</b>	<b>530,773</b>
31	Acquisition of Non-Financial Assets	1,257,854	-	1,257,854	481,427	505,498	530,773
	<b>Total Expenditure</b>	<b>58,390,198</b>	<b>-</b>	<b>53,800,190</b>	<b>60,685,482</b>	<b>63,719,756</b>	<b>66,905,744</b>

<b>Legal Governance and Compliance</b>							
		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
	<b>Total Programme Expenditure</b>	<b>3,410,850</b>	<b>-</b>	<b>2,846,600</b>	<b>428,500</b>	<b>449,925</b>	<b>472,421</b>

  

<i>Legal Governance and Compliance</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
	<b>Recurrent Expenditure</b>	<b>3,410,850</b>	-	<b>2,846,600</b>	<b>428,500</b>	<b>449,925</b>	<b>472,421</b>
22	Goods and Services	3,410,850	-	2,846,600	428,500	449,925	472,421
	<b>Total Expenditure</b>	<b>3,410,850</b>	-	<b>2,846,600</b>	<b>428,500</b>	<b>449,925</b>	<b>472,421</b>

## Part H: Summary of Expenditure by Economic Classification of Sub-Programmes

<i>General Administration, Policy Planning and Support Services</i>							
<i>SPI.1 General Administration 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
	<b>Recurrent Expenditure</b>	<b>43,714,944</b>	-	<b>45,789,336</b>	<b>57,655,055</b>	<b>60,537,808</b>	<b>63,564,698</b>
21	Compensation of Employees	33,553,642	-	35,628,034	47,312,111	49,677,717	52,161,602
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
	<b>Capital Expenditure</b>	<b>1,257,854</b>	-	<b>1,257,854</b>	<b>458,927</b>	<b>481,873</b>	<b>505,967</b>
31	Acquisition of Non-Financial Assets	1,257,854	-	1,257,854	458,927	481,873	505,967
	<b>Total Expenditure</b>	<b>44,972,798</b>	-	<b>47,047,190</b>	<b>58,113,982</b>	<b>61,019,681</b>	<b>64,070,665</b>
<i>General Administration, Policy Planning and Support Services</i>							
<i>SPI.2 Policy Development and Planning</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
	<b>Recurrent Expenditure</b>	<b>13,417,400</b>	-	<b>6,753,000</b>	<b>2,549,000</b>	<b>2,676,450</b>	<b>2,810,273</b>

22	Goods and Services	13,417,400	-	6,753,000	2,549,000	2,676,450	2,810,273
	<b>Capital Expenditure</b>	-	-	-	<b>22,500</b>	<b>23,625</b>	<b>24,806</b>
31	Acquisition of Non-Financial Assets	-	-	-	22,500	23,625	24,806
	<b>Total Expenditure</b>	<b>13,417,400</b>	-	<b>6,753,000</b>	<b>2,571,500</b>	<b>2,700,075</b>	<b>2,835,079</b>
<i>Legal Governance and Compliance</i>							
<i>SP2.1 Legal Ethics Compliance</i>							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2023/2024	2024/2025	2025/2026	2026/2027
	<b>Recurrent Expenditure</b>	<b>3,410,850</b>	-	<b>2,846,600</b>	<b>428,500</b>	<b>449,925</b>	<b>472,421</b>
22	Goods and Services	3,410,850	-	2,846,600	428,500	449,925	472,421
	<b>Total Expenditure</b>	<b>3,410,850</b>	-	<b>2,846,600</b>	<b>428,500</b>	<b>449,925</b>	<b>472,421</b>

### Part I: Classification by Vote, Head and Item

<i>Prog1</i>	<i>General Administration, Policy Planning and Support Services</i>						
<i>P1SP1</i>	<i>SP1.1 General Administration and Support Services</i>						
		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
210000	Compensation of Employees	33,553,642	-	35,628,034	47,312,111	49,677,717	52,161,602
211010	Basic Salaries Permanent Employees	29,706,924	-	31,781,316	42,217,393	44,328,263	46,544,676
211010	Salaries & Wages - Civil Servants	29,706,924	-	31,781,316	42,217,393	44,328,263	46,544,676
211030	Personal Allowance Paid as Part of Salary	2,125,000	-	2,125,000	3,373,000	3,541,650	3,718,733
211030	House Allowance	1,959,000	-	1,959,000	1,959,000	2,056,950	2,159,798
211031	Transport Allowance	166,000	-	166,000	1,248,000	1,310,400	1,375,920

211032 0	Leave Allowance	-	-	-	166,000	174,300	183,015
<b>212000 0</b>	<b>Social Contribution</b>	<b>1,721,718</b>	-	<b>1,721,718</b>	<b>1,721,718</b>	<b>1,807,804</b>	<b>1,898,194</b>
<b>212010 0</b>	<b>Employer Contribution to Compulsory National Social Security Schemes</b>	<b>1,721,718</b>	-	<b>1,721,718</b>	<b>1,721,718</b>	<b>1,807,804</b>	<b>1,898,194</b>
212010 3	Employer Contribution to Staff Pension Schemes	1,721,718	-	1,721,718	1,721,718	1,807,804	1,898,194
<b>220000 0</b>	<b>Use of Goods and Services</b>	<b>6,770,758</b>	-	<b>6,770,758</b>	<b>6,952,400</b>	<b>7,300,020</b>	<b>7,665,021</b>
<b>221010 0</b>	<b>Utilities Supplies and Services</b>	<b>192,000</b>	-	<b>192,000</b>	<b>96,000</b>	<b>100,800</b>	<b>105,840</b>
221010 1	Electricity	96,000	-	96,000	96,000	100,800	105,840
221010 2	Water & Sewerage	96,000	-	96,000	-	-	-
<b>221020 0</b>	<b>Communication, Supplies and Services</b>	<b>500,400</b>	-	<b>500,400</b>	<b>564,000</b>	<b>592,200</b>	<b>621,810</b>
221020 1	Telephone Services	480,000	-	480,000	480,000	504,000	529,200
221020 3	Courier & Postal Services	20,400	-	20,400	84,000	88,200	92,610
<b>221050 0</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>204,358</b>	-	<b>204,358</b>	<b>281,400</b>	<b>295,470</b>	<b>310,244</b>
221050 3	Subscriptions - Newspaper & Magazines	120,000	-	120,000	131,400	137,970	144,869
221050 4	Advertising & Publicity	84,358	-	84,358	150,000	157,500	165,375
<b>221060 0</b>	<b>Rental of Produced Assets</b>	<b>2,400,000</b>	-	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,520,000</b>	<b>2,646,000</b>
221060 3	Rents & Rate Non-Residential	2,400,000	-	2,400,000	2,400,000	2,520,000	2,646,000
<b>221080 0</b>	<b>Hospitality Supplies and Services</b>	-	-	-	<b>120,000</b>	<b>126,000</b>	<b>132,300</b>
221080 1	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	-	-	120,000	126,000	132,300
<b>221110 0</b>	<b>General Office Supplies and Services</b>	<b>700,000</b>	-	<b>700,000</b>	<b>322,000</b>	<b>338,100</b>	<b>355,005</b>

221110 1	General Office Supplies	500,000	-	500,000	250,000	262,500	275,625
221110 2	Supplies and Accessories for Computers and Printers	200,000	-	200,000	-	-	-
221110 3	Sanitary and Cleaning Materials Supplies	-	-	-	72,000	75,600	79,380
<b>221120 0</b>	<b>Fuel, Oil and Lubricants</b>	<b>990,000</b>	<b>-</b>	<b>990,000</b>	<b>1,110,000</b>	<b>1,165,500</b>	<b>1,223,775</b>
221120 1	Refined Fuels and Lubricants for Transport	990,000	-	990,000	990,000	1,039,500	1,091,475
221120 3	Refined Fuels and Lubricants (Other)	-	-	-	96,000	100,800	105,840
221120 4	Other Fuels (Wood, charcoal, cooking gas etc)	-	-	-	24,000	25,200	26,460
<b>221130 0</b>	<b>Other Operating Expenses</b>	<b>840,000</b>	<b>-</b>	<b>840,000</b>	<b>915,000</b>	<b>960,750</b>	<b>1,008,788</b>
221130 5	Contracted Guards & Cleaning Services	840,000	-	840,000	840,000	882,000	926,100
221130 6	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	75,000	78,750	82,688
<b>222010 0</b>	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>744,000</b>	<b>-</b>	<b>744,000</b>	<b>744,000</b>	<b>781,200</b>	<b>820,260</b>
222010 1	Maintenance Motor Vehicles	744,000	-	744,000	744,000	781,200	820,260
<b>222020 0</b>	<b>Routine Maintenance - Other Assets</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>
222020 2	Maintenance of Office Furniture & Equipment	100,000	-	100,000	100,000	105,000	110,250
222021 0	Maintenance of Computers, Software and Networks	100,000	-	100,000	300,000	315,000	330,750
<b>270000 0</b>	<b>Social Benefits</b>	<b>3,390,544</b>	<b>-</b>	<b>3,390,544</b>	<b>3,390,544</b>	<b>3,560,071</b>	<b>3,738,075</b>
<b>271010 0</b>	<b>Government Pension/Retirement Benefits</b>	<b>3,390,544</b>	<b>-</b>	<b>3,390,544</b>	<b>3,390,544</b>	<b>3,560,071</b>	<b>3,738,075</b>
271010 2	Gratuity - Civil Servants	3,390,544	-	3,390,544	3,390,544	3,560,071	3,738,075

<b>310000</b>	<b>Acquisition of Non-Financial Assets</b>	<b>1,257,854</b>	<b>-</b>	<b>1,257,854</b>	<b>458,927</b>	<b>481,873</b>	<b>505,967</b>
<b>311100</b>	<b>Purchase of Office Furniture/General Equipment</b>	<b>1,257,854</b>	<b>-</b>	<b>1,257,854</b>	<b>458,927</b>	<b>481,873</b>	<b>505,967</b>
311100 1	Purchase of Office Furniture/General Equipment	857,854	-	857,854	208,927	219,373	230,342
311100 2	Purchase of Computers, Printers and Other IT Equipment	400,000	-	400,000	250,000	262,500	275,625
<b>Prog1</b>	<b>General Administration, Policy Planning and Support Services</b>						
<b>PISP2</b>	<b>SPI.2 Policy Development and Planning</b>						
		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
<b>220000</b>	<b>Use of Goods and Services</b>	<b>13,417,400</b>	<b>-</b>	<b>6,753,000</b>	<b>2,549,000</b>	<b>2,676,450</b>	<b>2,810,273</b>
<b>221030</b>	<b>Domestic Travel, Subsistence and Other Transportation Costs</b>	<b>4,262,000</b>	<b>-</b>	<b>3,758,000</b>	<b>1,162,000</b>	<b>1,220,100</b>	<b>1,281,105</b>
221030 1	Travel - Airline, Bus etc	385,000	-	385,000	400,000	420,000	441,000
221030 3	Daily Subsistence Allowance	3,877,000	-	3,373,000	762,000	800,100	840,105
<b>221040</b>	<b>Foreign Travel, Subsistence and other Transportation Costs</b>	<b>7,680,400</b>	<b>-</b>	<b>1,620,000</b>	<b>660,000</b>	<b>693,000</b>	<b>727,650</b>
221040 1	Travel - Airline, Bus etc	630,000	-	360,000	300,000	315,000	330,750
221040 3	Daily Subsistence Allowance	7,050,400	-	1,260,000	360,000	378,000	396,900
<b>221070</b>	<b>Training Expenses</b>	<b>475,000</b>	<b>-</b>	<b>475,000</b>	<b>263,000</b>	<b>276,150</b>	<b>289,958</b>
221070 2	Remuneration of Instructors and Contract Based Training Services	-	-	-	88,000	92,400	97,020
221071 1	Tuition Fees	475,000	-	475,000	150,000	157,500	165,375

221079 9	Training Expenses-Other	-	-	-	25,000	26,250	27,563
<b>221080 0</b>	<b>Hospitality Supplies and Services</b>	<b>980,000</b>	-	<b>880,000</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>
221080 2	Board Committee, Conferences and Seminars	980,000	-	880,000	400,000	420,000	441,000
<b>221110 0</b>	<b>General Office Supplies and Services</b>	<b>20,000</b>	-	<b>20,000</b>	<b>64,000</b>	<b>67,200</b>	<b>70,560</b>
221110 1	General Office Supplies	20,000	-	20,000	64,000	67,200	70,560
<b>310000 0</b>	<b>Acquisition of Non-Financial Assets</b>	-	-	-	<b>22,500</b>	<b>23,625</b>	<b>24,806</b>
<b>311140 0</b>	<b>Research, Feasibility Studies, Project Preparation and Design Supervision</b>	-	-	-	<b>22,500</b>	<b>23,625</b>	<b>24,806</b>
311140 4	Research Allowance	-	-	-	22,500	23,625	24,806
<b>Prog2</b>	<b>Legal Governance and Compliance</b>						
<b>P2SP1</b>	<b>SP2.1 Legal Ethics Compliance</b>						
		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
<b>220000 0</b>	<b>Use of Goods and Services</b>	<b>3,410,850</b>	-	<b>2,846,600</b>	<b>428,500</b>	<b>449,925</b>	<b>472,421</b>
<b>221030 0</b>	<b>Domestic Travel, Subsistence and Other Transportation Costs</b>	<b>856,350</b>	-	<b>150,000</b>	<b>200,000</b>	<b>210,000</b>	220,500
221030 1	Travel - Airline, Bus etc	256,350	-	50,000	50,000	52,500	55,125
221030 3	Daily Subsistence Allowance	600,000	-	100,000	150,000	157,500	165,375
<b>221050 0</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>4,500</b>	-	<b>2,000</b>	<b>11,000</b>	<b>11,550</b>	<b>12,128</b>
221050 2	Publishing & Printing services	4,500	-	2,000	11,000	11,550	12,128

<b>221080 0</b>	<b>Hospitality Supplies and Services</b>	<b>21,000</b>	-	<b>180,000</b>	<b>150,000</b>	<b>157,500</b>	<b>165,375</b>
221080 2	Board Committee, Conferences and Seminars	21,000	-	180,000	150,000	157,500	165,375
<b>221110 0</b>	<b>General Office Supplies and Services</b>	<b>9,500</b>	-	<b>7,500</b>	<b>7,500</b>	<b>7,875</b>	<b>8,269</b>
221110 1	General Office Supplies	9,500	-	7,500	7,500	7,875	8,269
<b>221120 0</b>	<b>Fuel, Oil and Lubricants</b>	<b>13,200</b>	-	<b>4,400</b>	<b>30,000</b>	<b>31,500</b>	<b>33,075</b>
221120 1	Refined Fuels and Lubricants for Transport	13,200	-	4,400	30,000	31,500	33,075
<b>221130 0</b>	<b>Other Operating Expenses</b>	<b>2,500,000</b>	-	<b>2,500,000</b>	-	-	-
221130 8	Legal Fees, Arbitration and Compensation Payments	2,000,000	-	2,000,000	-	-	-
221130 9	Management Fees	100,000	-	100,000	-	-	-
221131 0	Contracted Professional Services	200,000	-	200,000	-	-	-
221131 1	Contracted Technical Services	200,000	-	200,000	-	-	-
<b>222010 0</b>	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>6,300</b>	-	<b>2,700</b>	<b>30,000</b>	<b>31,500</b>	<b>33,075</b>
222010 1	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

<b>TOTAL PER MONTH</b>		<b>2,018,510</b>	<b>2,027,510</b>	<b>3,081,693</b>	<b>3,112,510</b>	<b>3,143,635</b>
<b>TOTAL PER YEAR</b>		<b>24,222,120</b>	<b>24,330,120</b>	<b>35,154,316</b>	<b>35,505,859</b>	<b>5,211,898</b>

## CHAPTER FIVE

### CHAPTER FIVE

#### 5.0 VOTE NO: 5263000201

#### 5.1 VOTE TITLE: DEPARTMENT OF FINANCE AND ACCOUNTING SERVICES

#### 5.2 VISION

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

#### 5.3 MISSION

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

#### 5.4 STRATEGIC OBJECTIVES

PROGRAMME	STRATEGIC OBJECTIVES
P1: General administration, policy planning and support services.	Enhancing institutional efficiency and effectiveness in implementation and service.
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.109,792,265 in which Ksh.106,792,265 is to fund the recurrent expenditures while Ksh.3,000,000 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- 2024/25

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

The department will pay salaries and wages to 93 staffs in post.

The department will provide social contributions to 93 staff in post

The department will pay 8 utilities and bills

Maintenance of 5 office assets and other inventories

The department will train and capacity build 30 staffs and other committee members

Payments of all the pending Bills in all the departments within the executive.

Processing payments, reporting and provision of the financial advisory services to 13 departments and entities.

Budgetary controls, requisitions and reporting for 13 departments and entities.

Review of financial statements

Risk management and audit

Special audit value for money audit

Verification of fixed assets and government liabilities.

Audit committee support

Conduct market surveys

Training of the 5-procurement staff

Preparation of the procurement plans to 13 entities

Evaluation 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	109,792,265	120,771,492	132,848,641	9910101
SUB-TOTAL		922,037,149	453,214,853	109,792,265	120,771,492	132,848,641	

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

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	Accounting and Financial Services	395,201,000	210,119,081	7,150,000	7,865,000	8,651,500
		Quality Assurance/Audit	7,800,700	10,800,700	10000000	11,000,000	12,100,000

	advisory	Services					
		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	109,792,265	120,771,492	132,848,641

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

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	106,792,265	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	0	0	0
Capital Expenditure	251,000,000	114,799,393	3,000,000	3,300,000	3,630,000
Acquisition of Non-Financial Assets	-	-	3,000,000	3,300,000	3,630,000
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	0	0	0
Total Expenditure	453,214,853	279,532,587	109,792,265	120,771,492	132,848,641

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

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS.	ACTUAL ESTIMATES 2020/2021	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/2024	PRINTED 2023/2024	PROJECTED 2024/2025	PROJECTED 2025/2026
							4		

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS.	ACTUAL ESTIMATES 2020/2021	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/2024	PRINTED 2023/2024	PROJECTED 2024/2025	PROJECTED 2025/2026
Name of Programme 1: Policy Planning, General Administration and Support Services.									
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county									
SP 1.1 General administration and support services.	Directorate of administration	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	Number of staffs and other stakeholders trained and	6	12	30	30	30

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS.	ACTUAL ESTIMATES 2020/2021	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/2024	PRINTED 2023/2024	PROJECTED 2024/2025	PROJECTED 2025/2026
		government	capacity. Built.						
Name of Programme 2: County financial management services.									
Outcome: Better resources managed and controlled for the benefit of the county citizen.									
SP 3.1 Accounting and financial services.	Directorate of accounting services.	Budgetary controls, implementation, requisitions and implementations	Number of the Budgetary controls, implementation, requisitions and implementations done in 13 entities of the county.	12	13	13	13	13	13
		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

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS.	ACTUAL ESTIMATES 2020/2021	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/2024	PRINTED 2023/2024	PROJECTED 2024/2025	PROJECTED 2025/2026
		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	Directorate of supply chain management	Conducting market surveys	No of the procurement procedures coordinated and	5	4	10	15	20	20

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS.	ACTUAL ESTIMATES 2020/2021	ACTUAL ESTIMATES 2022/23	BASELINE ESTIMATES 2023/2024	PRINTED 2023/2024	PROJECTED 2024/2025	PROJECTED 2025/2026
services			done in 12 entities in the county.						
		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,	43,200	43,200	43,200	47,520	52,272

	Magazines and Periodicals					
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
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		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
	<b>TOTALS</b>	<b>3,276,000</b>	<b>123,276,000</b>	<b>16,098,000</b>	<b>17,707,800</b>	<b>19,478,580</b>

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
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		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	0	0	0
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	7,150,000	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			3,000,000	3,300,000	3,630,000
		TOTAL FOR DEVELOPMENT		10,000,000	11,100,000	12,680,000

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
<b>RECURRENT</b>						
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
	<b>TOTAL</b>	<b>2,714,980</b>	<b>2,714,980</b>	<b>8,600,000</b>	<b>9,140,000</b>	<b>9,954,000</b>

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
Audit software	Purchase of Audit software	HQ	0	0	3,000,000
Total			0	0	3,000,000

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**

### **6.1 VOTE: 5264000000**

### **6.2 VOTE TITLE: DEPARTMENT OF CROP DEVELOPMENT**

#### **6.3 PART A: VISION**

To have a food secure and agriculturally prosperous county

#### **6.4 PART B: MISSION**

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

### **6.5 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW**

#### **6.5.1 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 2<sup>nd</sup> 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. 235,047,270 where Kshs. 66,606,333 is for recurrent expenditure and Kes.168,440,937 for development expenditure which includes Kes. 151,515,152 for NAVCDP Grant and 10,918,919 for Kenya Agricultural Business Development Project (Sweden). The allocations are expected to deliver the outputs as explained in part of this context.

## **6.5.2 Summary of achievements in the FY 2022/2023**

### **a. Crop, Agribusiness and Land Management Services**

- Distribution of 5,000 Grafted Avocado seedlings countywide
- Purchase of 12 motorbikes 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.

### **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

### **b. 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 Menyanya 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 Nyasiongo)
- Training of farmers with conjunction with KALRO.

**6.5.3 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

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

- Payment of salary and wages of 85 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
- Payment of pending bills
- Implementation of NAVCDP
- Support of soil improvement programmes
- Support to HOBANAPO Project
- Installation of Greenhouse at Mwanyataige
- 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
- Mainstream cross-cutting issues (youth in agriculture, climate change, drug & substance abuse, hiv/aids) in agricultural extension
- Monitoring, evaluation & reporting of departmental projects/programs & activities
- Conduct pest & disease surveillance

### 6.5.5 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	34,989,564	38,488,520	42,337,372	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	National Agricultural Value Chain Development Project (NAVCDP)	0	0	250,000,000	151,515,152	166,666,667	183,333,334	1320202
6	Kenya Agricultural Business Development Project (Sweden)				10,918,919	12,010,811	13,211,892	1320202
7	NARIGP (Opening Balances)	54,014,699	53980732	0	0	0	0	1320202
8	NARIGP (Amount not yet received from the Donor)	80,891,871	0	0	0	0	0	1320202
9	ASDP (Amount not yet received from the Donor)	4,134,099	0	0	0	0	0	1320202
		457,045,165	443,247,616	549,774,414	197,423,635	217,165,999	238,882,598	
<b>Local Revenue</b>						<b>0</b>	<b>0</b>	
1	Agricultural Cess	19,987,380	4,508,948	20,825,088	37,623,635	41,385,999	45,524,598	1420345
	<b>Sub Totals</b>	<b>19,987,380</b>	<b>4,508,948</b>	<b>20,825,088</b>	<b>37,623,635</b>	<b>41,385,999</b>	<b>45,524,598</b>	
<b>GRAND TOTAL</b>		<b>477,032,545</b>	<b>447,756,564</b>	<b>570,599,502</b>	<b>235,047,270</b>	<b>258,551,997</b>	<b>284,407,197</b>	

### 6.6 PART D: PROGRAM OBJECTIVES

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

**6.7 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 Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	Projections	
				2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>Programme 1: Policy planning, general administration and support service</b>									
General administration and support services	Administration	Salaries, wages and personnel emoluments paid	No. Of staff impost paid in time	95	89	88	85	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
<b>Programme 2: Crop, agribusiness and land management services</b>									
Crop development	Directorate of Crop, agribusiness and land management services	Purchasing of soil scanner	No of soil scanner Procured	0	0	2	0	3	2
		Purchase and distribution of hass varieties an market linkages	No of hass varieties procured	3,000	5000	1,000	0	3,500	4,000
		Construction and equipping of greenhouse	No of greenhouse equipped	0	0	0	1	3	3
		Extension farmers trained	No of extension officers trained	20	20	25	25	30	35
		Technical officers trained on new crop husbandry	No of technical trainings held on new crop	10	10	15	20	20	20

		and technology transfer	husbandry and technology transfer						
		Farmers trained on the modern farming technologies and innovation	No of farmers trained	100	1200	200	5000	8000	10000
		Farmers marketing structure formed for the main value chains.	No of saccos formed	4	20	20	20	20	20
		Hass varieties of Avocado purchased and distributed on market linkages	No of avocado purchased and farmers trained	20,000	5000	5000	0	6000	7000

**6.8 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	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

and support services	es										
	SP 1.2 Policy Planning		1,474,918	1,160,200	517,690	517,690	-	-	517,690	569,459	626,405
<b>Sub total</b>			<b>150,424,950</b>	<b>136,567,245</b>	<b>48,681,488</b>	<b>64,606,333</b>	-	-	<b>64,606,333</b>	<b>71,066,966</b>	<b>78,173,663</b>
P 2: Crop Management and Development	Crop Development Services	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	20,000,000	184,434,071	191,966,667	211,163,334
	Agribusiness		8,290,000	5,393,986	-	-	-	-	-	-	-

<b>Sub total</b>			<b>348,303,344</b>	<b>299,340,197</b>	<b>519,268,014</b>	<b>2,000,000</b>	<b>162,434,071</b>	<b>20,000,000</b>	<b>184,434,071</b>	<b>191,966,667</b>	<b>211,163,334</b>
P3Irrigation, drainage and water storage development support services	SP3.II Irrigation, drainage and water storage development support services	-	-	-	2,650,000	-	-	-	-	-	-
<b>Sub total</b>			-		<b>2,650,000</b>	-	-	-	-	-	-
<b>TOTALS</b>			<b>477,032,545</b>	<b>435,907,442</b>	<b>570,599,502</b>	<b>66,606,333</b>	<b>162,434,071</b>	<b>20,000,000</b>	<b>249,040,404</b>	<b>263,033,633</b>	<b>289,336,997</b>

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

<b>Economic Classification</b>	<b>Budget Estimate</b>	<b>Actual Estimate</b>	<b>Baseline Estimates</b>	<b>Printed Estimate</b>	<b>Projected Estimates</b>	
	<b>2022/2023</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2025/2027</b>

<b>As Current Expenditure</b>	<b>159,879,559</b>	<b>145,069,693</b>	<b>69,473,488</b>	<b>66,606,333</b>	<b>73,266,966</b>	<b>80,593,663</b>
<b>Compensation to Employees</b>	134,496,253	130,938,257	43,845,489	55,018,844	60,520,728	66,572,801
<b>Use of Goods and Services</b>	8,456,348	3,620,531	22,738,792	3,920,000	4,312,000	4,743,200
<b>Social Benefits</b>	9,813,342	9,617,075	2,849,707	7,087,489	7,796,238	8,575,862
<b>Other Recurrent</b>	7,113,616	893,830	39,500	580,000	638,000	701,800
<b>Capital Expenditure</b>	<b>353,983,720</b>	<b>305,442,277</b>	<b>501,126,014</b>	<b>182,434,071</b>	<b>200,677,478</b>	<b>220,745,226</b>
<b>Acquisition of Non-Financial Assets</b>	11,000,000	10,863,600	4,075,293	13,500,000	14,850,000	16,335,000
<b>Capital Grants and other transfers</b>	336,983,720	289,554,687	495,094,721	162,434,071	178,677,478	196,545,226
<b>Other Development</b>	6,000,000	5,023,990	1,956,000	6,500,000	7,150,000	7,865,000
<b>Total Expenditure</b>	<b>513,863,279</b>	<b>450,511,969</b>	<b>570,599,502</b>	<b>249,040,404</b>	<b>273,944,444</b>	<b>301,338,889</b>

**6.10 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
<b>Programme 1: Policy Planning, General Administration and Support Services</b>						
<b>Sub-Programme1. General Administration and Support Services</b>						
<b>Current Expenditure</b>	150,240,032	135,407,045	48,681,488	64,606,333	71,066,966	78,173,663
<b>Compensation to Employees</b>	133,714,252	130,938,257	43,845,489	55,018,844	60,520,728	66,572,801
<b>Use of Goods and Services</b>	1,700,438	850,219	1,986,292	1,920,000	2,112,000	2,323,200
<b>Social Benefits</b>	9,813,342	3,618,569	2,849,707	7,087,489	7,796,238	8,575,862
<b>Other Recurrent</b>	5,012,000	0	0	580,000	638,000	701,800
<b>Sub Total</b>	150,240,032	135,407,045	48,681,488	64,606,333	71,066,966	78,173,663
<b>Programme 2: Crop Management and Development</b>						
<b>Sub-Programme 2.1: Crop Management and Value Addition</b>						
<b>Current Expenditure</b>	3,029,624	2,688,460	18,142,000	2,000,000	2,200,000	2,420,000

<b>Use of Goods and Services</b>	3,029,624	2,688,460	18,102,500	2,000,000	2,200,000	2,420,000
<b>Other Recurrent</b>			39,500	0	0	0
<b>Capital Expenditure</b>	<b>336,983,720</b>	<b>291,257,751</b>	<b>501,126,014</b>	<b>182,434,071</b>	<b>200,677,478</b>	<b>220,745,226</b>
<b>Acquisition of Non-Financial Assets</b>	0		4,075,293	13,500,000	14,850,000	16,335,000
<b>Grants and Other Transfers</b>			495,094,721	162,434,071	178,677,478	196,545,226
<b>Other Development</b>	336,983,720	291,257,751	1,956,000	6,500,000	7,150,000	7,865,000
<b>Sub Total</b>	340,013,344	293,946,211	519,268,014	184,434,071	202,877,478	223,165,226
<b>Sub-Programme 2.2 Agribusiness Development</b>						
<b>Current Expenditure</b>	2,290,000	2,120,960	0	0	0	0
<b>Other Recurrent</b>	2,290,000	2,120,960	0	0	0	0
<b>Capital Expenditure</b>	6,000,000	3,273,026	0	0	0	0
<b>Acquisition of Non-Financial Assets</b>	6,000,000	3,273,026	0	0	0	0
<b>Other Development</b>	0		0	0	0	0

<b>Sub Total</b>	8,290,000	5,393,986	0	0	0	0
<b>TOTAL</b>	<b>347,013,344</b>	<b>299,340,197</b>	<b>519,268,014</b>	<b>184,434,071</b>	<b>202,877,478</b>	<b>223,165,226</b>
<b>Programme 3: Irrigation, drainage and water storage development support services</b>						
<b>Current Expenditure</b>	0	0	2,650,000	0	0	0
<b>Use of Goods and Services</b>	0	0	2,650,000	0	0	0
<b>Other Recurrent</b>	0	0	0	0	0	0
<b>Sub Total</b>	0	0	2,650,000	0	0	0
<b>GRAND TOTAL</b>	<b>497,253,376</b>	<b>450,511,969</b>	<b>570,599,502</b>	<b>249,040,404</b>	<b>273,944,444</b>	<b>301,338,889</b>

## 6.11 PART I: HEADS AND ITEMS

### 6.11.1 P.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES.

#### a. S.P 1: 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	42,801,569	47,081,726	51,789,898
2110301	House Allowance	0	4,221,195	9,535,512	10,489,063	11,537,970
2110314	Transport Allowance	0	3,196,788	5,244,000	5,768,400	6,345,240
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	6,388,278	7,027,106	7,729,817
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			30,000	33,000	36,300

	Computers and Printers					
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
<b>TOTAL</b>		<b>0</b>	<b>46,982,487</b>	<b>66,989,852</b>	<b>73,688,837</b>	<b>81,057,721</b>

**b. 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
<b>TOTAL</b>		<b>-</b>	<b>517,690</b>	<b>517,690</b>	<b>569,459</b>	<b>626,405</b>

**6.11.2 P.2 CROPS MANAGEMENT AND DEVELOPMENT**

**a. 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
<b>TOTAL</b>		<b>1,029,624</b>	<b>18,142,000</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>2,420,000</b>

## 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	1,000,000	1,100,000	1,210,000
2210505	Trade Shows and Exhibitions		380,000	0	0	0
2211007	Agricultural Materials, Supplies and Small Equipment		700,000	2,900,000	3,190,000	3,509,000
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	156,515,152	172,166,667	189,383,334
2210504	Advertising, Awareness and Publicity Campaigns			400,000	440,000	484,000
2220210	Maintenance of Computers, Software, and Networks		125,000	0	0	0
3110504	Other Infrastructure and Civil Works			9,500,000	10,450,000	11,495,000
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

<b>TOTAL</b>	<b>307,555,724</b>	<b>687,069,065</b>	<b>172,515,152</b>	<b>189,766,667</b>	<b>208,743,334</b>
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**Irrigation, Drainage and Water Storage Development Support Services**

<b>RECCURENT</b>						
<b>SUB ITEM CODE</b>	<b>ITEM</b>	<b>Actual Estimate</b>	<b>Baseline Estimates</b>	<b>Printed Estimate</b>	<b>Projection</b>	
		<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
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
<b>TOTAL</b>		<b>0</b>	<b>2,650,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

**6.11.3 LIST OF DEVELOPMENT PROJECTS IN THE FY 2023/2024**

**a. CAPITAL PROJECTS**

<b>Department</b>	<b>Project name</b>	<b>Description of activity</b>	<b>Location</b>	<b>CFSP 2024 APPROVED</b>
<b>Crops Production</b>	NAVCDP	Training of farmers	Countywide	151,515,152
	Contribution towards NAVCDP	Training of farmers	Countywide	5,000,000
	Soil Fertility Improvement		Countywide	5,000,000
<b>TOTAL</b>				<b>161,515,152</b>

**GRAND TOTAL FOR DEVELOPMENT PROJECTS = KES. 161,515,152**

**6.12 PART J: PERSONNEL ESTABLISHMENT**

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

<b>13</b>	D	5	1,086,257	1,086,257	1,086,257	1,194,883	1,314,371
<b>14</b>	C	4	914,276	914,276	914,276	1,005,704	1,106,274
<b>TOTAL</b>		<b>88</b>	<b>45,513,886</b>	<b>45,513,886</b>	<b>65,007,542</b>	<b>65,074,622</b>	<b>71,582,084</b>

## **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 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. 53,506,246 for recurrent and Ksh. 181,500,000 for development expenditure. The total allocation for the department is Ksh. 235,006,246 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	Actual Estimates 2023/2024	Printed Estimates 2024/2025	Projected Estimates 2025/2026	Projected Estimates 2026/2027	ITEM CODE
1	Equitable Sharable Revenue	50,493,627	186,135,007	21,897,500	24,087,250	26,495,975	9910101
2	World Bank Grant towards Climate Change	22,000,000	147,000,000	188,000,000	206,800,000	227,480,000	1320202
3	Building Cess	-	22,826,133	25,108,746	27,619,621	30,381,583	1110104
<b>GRAND TOTAL</b>		<b>207,694,654</b>	<b>355,961,140</b>	<b>235,006,246</b>	<b>258,506,871</b>	<b>284,357,558</b>	

#### 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 2024/2025-2026/2027**

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
<b>Program 1: Policy, Planning, general administration and support services</b>								
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
<b>Program 2: Energy mineral resources services</b>								
<b>Outcome. To promote secure business environment</b>								
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
<b>Program 3: Environmental Protection and Management services</b>								
<b>Outcome. To promote clean and healthy environment</b>								
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	13,000	15,000	19,000	20,000	22,000

			dumped					
		Payment of wages (casual labor)	No. of payrolls prepared	12	20	20	20	20
Pollution & waste management services	Environment and Natural resources	Identification and fencing of land for dump site	No of sites identified	0	4	3	4	4
		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
<b>Program 4: Climate Change services</b>								
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		

### 7.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2024/2025

ENVIRONMENT, CLIMATE CHANGE, ENERGY, NATURAL RESOURCES AND MINING						
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	
General Administration, Policy Planning and Support Services	76,613,542	68,611,140	26,006,246	28,606,871	31,467,558	100105265
Environment and Natural Resources	91,520,089	6,000,000	5,500,000	6,050,000	6,655,000	100405265
Climate Change Mitigation and adaptation measures	-	205,650,000	189,000,000	207,900,000	228,690,000	100505265
Energy and Mineral Resources services	4,925,503	29,600,000	14,500,000	15,950,000	17,545,000	100205265
<b>Sub-total</b>	<b>173,059,134</b>	<b>309,861,140</b>	<b>235,006,246</b>	<b>258,506,871</b>	<b>284,357,558</b>	

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

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
<b>Current Expenditure</b>	<b>81,484,611</b>	<b>104,861,140</b>	<b>53,506,246</b>	<b>58,856,871</b>	<b>64,742,558</b>
Compensation to Employees	64,484,611	58,197,178	19,006,000	20,906,600	22,997,260
Social Contribution	17,000,000	6,287,433	6,000,246	6,600,271	7,260,298
Use of Goods and Services	0	40,376,529	28,500,000	31,350,000	34,485,000
Other Recurrent	0	0	0	0	0
<b>Capital Expenditure</b>	<b>126,210,043</b>	<b>251,100,000</b>	<b>181,500,000</b>	<b>199,650,000</b>	<b>219,615,000</b>
Acquisition of Non-Financial Assets	126,210,043	251,100,000	181,500,000	199,650,000	219,615,000
<b>Total Expenditure</b>	<b>207,694,654</b>	<b>355,961,140</b>	<b>235,006,246</b>	<b>258,506,871</b>	<b>284,357,558</b>

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

<b>Economic Classification</b>	<b>Baseline Estimates 2022/2023</b>	<b>Printed Estimates 2023/2024</b>	<b>Budget Estimates 2023/2024</b>	<b>Projected Estimates 2024/2025</b>	<b>Projected Estimates 2025/2026</b>
<b>ENVIRONMENT, NATURAL RESOURCES AND MINING</b>					
<b>Program 1: Policy Planning, General Administration and Support Services</b>					
<b>Sub-Program 1.1 Administration support services</b>					
<b>Current Expenditure</b>	<b>75,503,952</b>	<b>68,611,140</b>	<b>26,006,246</b>	<b>28,606,871</b>	<b>31,467,558</b>
Compensation to Employees	66,984,611	64,484,611	19,006,000	20,906,600	22,997,260
Social Contribution			6,000,246	6,600,271	7,260,298
Use of Goods and Services	8,519,341	4,126,529	1,000,000	1,100,000	1,210,000
<b>Sub-program 1.2 Policy planning</b>					
<b>Current Expenditure</b>	<b>1,109,590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Use of Goods and Services	1,109,590	0	0	0	0
Other recurrent	0	0	0	0	0
<b>Program 2: Environmental protection and management services</b>					
<b>Sub-Program 2.1: Agroforestry promotion services</b>					
<b>Current Expenditure</b>	<b>420,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Use of Goods and Services	420,089	0	0	0	0
<b>Capital Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acquisition of Non-Financial Assets		0	0	0	0
<b>Sub- Program 2.2 Pollution and waste management services</b>					
<b>Current Expenditure</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>2,500,000</b>	<b>2,750,000</b>	<b>3,025,000</b>
Use of Goods and Services	1,000,000	1,000,000	2,500,000	2,750,000	3,025,000
<b>Capital Expenditure</b>	<b>90,100,000</b>	<b>5,000,000</b>	<b>3,000,000</b>	<b>3,300,000</b>	<b>3,630,000</b>
Acquisition of Non-Financial Assets	90,100,000	5,000,000	3,000,000	3,300,000	3,630,000
<b>Program 3: Energy Resource Development Services</b>					
<b>Sub-Program 3:1 Energy resources development and services</b>					
<b>Current Expenditure</b>	<b>715,460</b>	<b>8,600,000</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>2,420,000</b>
Use of Goods and Services	715,460	8,600,000	2,000,000	2,200,000	2,420,000
<b>Capital Expenditure</b>	<b>4,210,043</b>	<b>21,000,000</b>	<b>12,500,000</b>	<b>13,750,000</b>	<b>15,125,000</b>
Acquisition on Non-Financial Assets	4,210,043	21,000,000	12,500,000	13,750,000	15,125,000
<b>Program 4: Climate Change Mitigation and adaptation measures</b>					
<b>Sub-Program 4:1 Climate Change Mitigation and adaptation measures</b>					
<b>Current Expenditure</b>	<b>0</b>	<b>24,650,000</b>	<b>23,000,000</b>	<b>25,300,000</b>	<b>27,830,000</b>
Use of Goods and Services	-	24,650,000	23,000,000	25,300,000	27,830,000
<b>Capital Expenditure</b>	<b>0</b>	<b>181,000,000</b>	<b>166,000,000</b>	<b>182,600,000</b>	<b>200,860,000</b>
Acquisition on Non-Financial Assets	0	181,000,000	166,000,000	182,600,000	200,860,000
<b>Total</b>	<b>207,694,654</b>	<b>355,961,140</b>	<b>235,006,246</b>	<b>258,506,871</b>	<b>284,357,558</b>

## 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	Printed Estimates 2024/2025	Projections 2025/2026	Projections 2026/2027
2110101	Compensation to Employees	19,006,000	20,906,600	22,997,260
2110301	Social Contributions	6,000,246	6,600,271	7,260,298
2110314	Maintenance vehicles	300,000	330,000	363,000
2110320	Fuel	100,000	110,000	121,000
2120399	General Office Supplies	100,000	110,000	121,000
2120399	Sanitary and cleaning materials	100,000	110,000	121,000
2210799	DSA	200,000	220,000	242,000
	Purchase of Office Furniture and Fittings	200,000	220,000	242,000
<b>Total</b>		<b>26,006,246</b>	<b>28,606,871</b>	<b>31,467,558</b>

### 7.10.2 ENVIRONMENTAL PROTECTION AND MANAGEMENT SERVICES

#### a) Pollution and Waste Management Services

Item code	Item Description	Actual 2022/2023	Baseline Estimates 2023/2024	Budget Estimates 2024/2025	Projections 2025/2026	Projections 2026/2027
2211201	Refined Fuels and Lubricants for Transport	200,000	-	2,000,000	2,200,000	2,420,000
2211101	General Office Supplies	255,000	-	100,000	110,000	121,000
2210303	DSA	210,000	-	100,000	110,000	121,000
2210502	Maintenace of garbage trucks	120,000	-	300,000	330,000	363,000
3111401	Purchase of noise pollution gadget	-	1,000,000	800,000	880,000	968,000
2210504	Trainings	20,000	-	200000	220,000	242,000
2210704	Purchase and installationgarbbage bin sites at Major towns	45,000	-	1900000	2,090,000	2,299,000
2211201	Fuel	100,000	-	100000	110,000	121,000
	<b>RECURRENT</b>	<b>1,475,000</b>	<b>1,000,000</b>	<b>2,500,000</b>	<b>2,750,000</b>	<b>3,025,000</b>
	<b>DEVELOPMENT</b>	<b>54,000,000</b>	<b>5,000,000</b>	<b>3,000,000</b>	<b>3,300,000</b>	<b>3,630,000</b>
	<b>TOTAL</b>	<b>55,475,000</b>	<b>6,000,000</b>	<b>5,500,000</b>	<b>6,050,000</b>	<b>6,655,000</b>

### 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
	Stationery		200,000	220,000	242,000
	Laptops		300,000	330,000	363,000
	Fuel		300,000	330,000	363,000
	DSA		200,000	220,000	242,000
2210303	Climate change mitigation and adaptation measures	2,650,000		-	-
9910101	Financially led climate action programme -Unspent Balances	11,000,000		-	-
1320101	Climate Change Grant (CCIG)	11,000,000	22,000,000	24,200,000	26,620,000
9910101	Climate Change Intervention (Contribution)	45,000,000	30,000,000	33,000,000	36,300,000
1320102	Climate Change Intervention (Grant)	136,000,000	136,000,000	149,600,000	164,560,000
	<b>RECURRENT</b>	<b>24,650,000</b>	<b>23,000,000</b>	<b>25,300,000</b>	<b>27,830,000</b>
	<b>DEVELOPMENT</b>	<b>181,000,000</b>	<b>166,000,000</b>	<b>182,600,000</b>	<b>200,860,000</b>
<b>Total</b>		<b>205,650,000</b>	<b>189,000,000</b>	<b>207,900,000</b>	<b>228,690,000</b>

#### 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
	DSA		800,000	880,000	968,000
	Training		200,000	220,000	242,000
	Stationery		200,000	220,000	242,000
	GPS & Printer		300,000	330,000	363,000
	Purchase of laptops		200,000	220,000	242,000
	Fuel		300,000	330,000	363,000
3111401	Technical feasibility	400,000		-	-
3111401	Financial feasibility	350,000		-	-
3111401	Market visit research	350,000		-	-
3111401	Operationalization	300,000		-	-
3111011	Solar streetlights spare parts	800,000		-	-

2211006	Maintenance tools	400,000		-	-
2220206	Maintenance works and Payment of electricity bills for Streetlights (KPLC) in all 20 Wards	5,000,000		-	-
2210101	Payment of electricity bills	1,000,000		-	-
	Purchase and installation of Highmast street light		6,500,000	7,150,000	7,865,000
3130101	Installation, repairs and relocation of Streetlights in Rigoma, Mekenene, magwagwa, gachuba, ekerenyo, bokeira - ward based	20,000,000	6,000,000	6,600,000	7,260,000
3130101	Installation of street lights Kemera ward	1,000,000		-	-
3130101	Installation of street lights Magwagwa ward	2,000,000		-	-
	<b>RECURRENT</b>	<b>8,600,000</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>2,420,000</b>
	<b>DEVELOPMENT</b>	<b>23,000,000</b>	<b>12,500,000</b>	<b>13,750,000</b>	<b>15,125,000</b>
<b>Total</b>		<b>31,600,000</b>	<b>14,500,000</b>	<b>15,950,000</b>	<b>17,545,000</b>

## 7.11 DETAILS OF THE DEVELOPMENT PROJECTS

### a) Capital Projects

Project Name	Description of Activity	Cost
<b>Environment, Water, natural resources, mining and energy</b>		
High Mast Street Light		6,000,000
Rehabilitation of street lights		2,000,000
Noice pollution gadgets		1,000,000
Installation of garbage bins		2,000,000
Climate Change Intervention (Contribution)	Mitigation, adaptation and policy	30,000,000
World Bank Grant towards Climate Change	Mitigation, adaptation and policy	136,000,000
<b>Total</b>		<b>177,000,000</b>

**b) Ward Based Projects**

<b>WARD</b>	<b>PROJECT</b>	<b>AMOUNT</b>
BOGICHORA	Ramba and Otanyore Solar Panels	500,000
BOGICHORA	Electricity Installation and connection	000,000
BOKEIRA	Street lights	1,000,000
EKERENYO	Repair of Street Lights across the ward	600,000
GACHUBA	Streetlights	400,000
MEKENENE	Street lighting Programmes	500,000
RIGOMA	Streetlights Installations, repairs and Relocations	1,000,000
<b>TOTAL</b>		<b>3,500,000</b>

**7.12 PART J: PERSONNEL ESTABLISHMENT**

<b>JOB GROUP</b>	<b>NUMBER OF INPOST</b>	<b>Target Annual Salary</b>	<b>Projected Estimates</b>	
		<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
		25,006,246	25,006,246	25,006,246
<b>TOTAL</b>		<b>25,006,246</b>	<b>25,006,246</b>	<b>25,006,246</b>

## **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 550,347,178 whereby 492,947,178 is for recurrent which includes 120,415,513 for education support fund and 57,400,000 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 E 2022/2023	ACTUAL 2022/2023	TARGET ESTIMATE E 2024/2025	PROJECTED D 2025/2026	PROJECTED D 2026/2027	ITEM CODE
1	Equitable Sharable revenue	566,482,963	483,581,309	546,001,722	600,601,894	660,662,083	9910101
2	SBP Private schools/vocational institutions	0	0	4,345,456	4,780,002	5,258,002	
<b>TOTAL</b>		<b>566,482,963</b>	<b>483,581,309</b>	<b>550,347,178</b>	<b>605,381,896</b>	<b>665,920,085</b>	

#### 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	Actual Estimate	Baseline estimate	Printed estimates	Projected estimates
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			e Indicators	es	s			
				2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>Name of Programme 1: General administration, policy planning &amp; support services.</b>								
<b>Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county</b>								
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	No of national conferences attended	0	3	2	2	2

		Education						
		Preparing and reviewing policies, plans, bills reporting	No of policies, plans, bills, and reports were reviewed and prepared	5	5	5	5	5
<b>Name of Programme 2: Vocational development and training services</b>								
<b>Outcome: Improved informal employment</b>								
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	Amount of education support fund	99.7m	122m	133,218,112	133,218,112	133,218,112

		(Scholarship, Bursaries and sponsorships)	disbursed					
<b>Name of Programme 3: ECDE and CCC development services</b>								
ECDE management and infrastructure support services	Director ECDE	Construction of ECDE centers	No of ECDE centers constructed	37	79	30	40	50
		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	BAS ELI NE CURR ENT	BAS ELI NE DE VE LO PM ENT	AC TU AL RE CU RR ENT	AC TU AL DV PM ENT	Recurrent Printed /202	Fund 2023/2024	DE V 2023/2024	Recurrent Estimate 2024	Development Estimate	Total Estimate 2024/202	Projected 2025/2026	Projected 2026/2027
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			2022 /2023	EN T 2022/2023	2022 /2023	2022/2023	4		4	/2025	2024/2025	5		
GENERAL ADMINISTRATIVE SUPPORT SERVICES & POLICY PLANNING AND SUPPORT SERVICES	GENERAL ADMINISTRATIVE & SUPPORT SERVICES	Enhancing institutional efficiency and effectiveness in Policy implementation and service delivery.	373,006,578	-	331,426,853	-	378,075,141	-	-	354,371,665	-	354,371,665	389,808,832	428,789,715
	POLICY PLANNING AND SUPPORT SERVICES		1,569,192	-	1,158,020	-	-	-	-	121,075,513	-	121,075,513	133,183,064	146,501,371
<b>PROGRA</b>	<b>TOT</b>		<b>374,</b>	<b>-</b>	<b>332,</b>	<b>-</b>	<b>378,</b>	<b>-</b>		<b>475,</b>	<b>-</b>	<b>475,</b>	<b>522,</b>	<b>575</b>

<b>MME</b>	<b>AL</b>		<b>575,770</b>		<b>584,873</b>		<b>075,141</b>		<b>447,178</b>		<b>447,178</b>	<b>991,896</b>	<b>,291,085</b>	
VOCATIONAL EDUCATION TRAINING	IMPROVED INFORMATIONAL 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
<b>PROGRAMME</b>	<b>TOTAL</b>		<b>1,442,471</b>	<b>73,431,772</b>	<b>768,980</b>	<b>37,442,281</b>	<b>142,264,245</b>	<b>13,000,000</b>	<b>-</b>	<b>13,000,000</b>	<b>10,000,000</b>	<b>23,000,000</b>	<b>25,300,000</b>	<b>27,830,000</b>
ECDE AND CCC DEVELOPMENT SERVICES	ECD MANAGMENT AND INFRASTRUCTURE	To establish and improve infrastructure	112,032,950	5,000,000	111,792,378	992,797	4,500,000	-	-	4,500,000	47,400,000	51,900,000	57,090,000	62,799,000

	<b>CTURE RE SUP POR T SER VIC ES</b>	ure and stre ngh ten coll abo rati on and part ner shi p in EC DE and CC C cen tres												
<b>PROGRA MME</b>	<b>TOT AL</b>		<b>112, 032, 950</b>	<b>5,00 0,00 0</b>	<b>111, 792, 378</b>	<b>992, 797</b>	<b>4,50 0,00 0</b>	<b>13,0 00,0 00</b>	<b>-</b>	<b>4,50 0,00 0</b>	<b>47,4 00,0 00</b>	<b>51,9 00,0 00</b>	<b>57,0 90,0 00</b>	<b>62, 799 ,00 0</b>
<b>GRAND TOTALS</b>			<b>566, 482, 963</b>		<b>483, 581, 309</b>		<b>524, 839, 386</b>	<b>26,0 00,0 00</b>	<b>-</b>	<b>492, 947, 178</b>	<b>57,4 00,0 00</b>	<b>550, 347, 178</b>	<b>605, 381, 896</b>	<b>665, ,92 0,0 85</b>

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

Economic Classification	Actual estimates	Baseline	Estimates	MTEF estimates	
	2022/2023	Estimates		2025/2026	2026/2027
		2023\2024	2024/2025		
<b>Current Expenditure</b>	<b>377,671,563</b>	<b>518,850,973</b>	<b>492,947,178</b>	<b>542,241,896</b>	<b>596,466,085</b>
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

<b>CAPITAL EXPENDITURE</b>	<b>188,811,400</b>	<b>52,300,000</b>	<b>57,400,000</b>	<b>63,140,000</b>	<b>69,454,000</b>
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	<b>57,400,000</b>	<b>63,140,000</b>	<b>69,454,000</b>
<b>Total Expenditure</b>	<b>566,482,963</b>	<b>571,150,973</b>	<b>550,347,178</b>	<b>605,381,896</b>	<b>665,920,085</b>

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

Economic Classification	Actual estimates	Baseline	Target estimates	MTEF Estimates	
		estimates		2025/2026	2026/2027
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>P 1 Policy planning, general administration and support services</b>					
<b>SP 1.1 General administration support services</b>					
<b>Current Expenditure</b>	<b>372,840,678</b>	<b>372,235,270</b>	<b>354,371,665</b>	<b>389,808,832</b>	<b>428,789,715</b>
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
<b>SP 1.2 Policy and Planning Services</b>					

<b>Current Expenditure</b>	<b>1,615,092</b>	<b>870,000</b>	<b>121,075,513</b>	<b>133,183,064</b>	<b>146,501,371</b>
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
<b>P1 TOTAL</b>	<b>374,455,770</b>	<b>373,105,270</b>	<b>475,447,178</b>	<b>522,991,896</b>	<b>575,291,085</b>
<b>P2 Vocational development and training services</b>					
<b>SP 2.1 Improved Informal Employment</b>					
<b>Current Expenditure</b>	<b>1,773,322</b>	<b>142,245,204</b>	<b>13,000,000</b>	<b>14,300,000</b>	<b>15,730,000</b>
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
<b>Capital Expenditure</b>	<b>5,000,000</b>	<b>5,500,000</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>
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
<b>P2 TOTAL</b>	<b>6,773,322</b>	<b>147,745,204</b>	<b>23,000,000</b>	<b>25,300,000</b>	<b>27,830,000</b>
<b>P3 ECDE and CCC development services</b>					
<b>SP 3.1 ECDE Management</b>					
<b>Current Expenditure</b>	<b>1,442,471</b>	<b>3,500,500</b>	<b>4,500,000</b>	<b>4,950,000</b>	<b>5,445,000</b>
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
<b>Capital Expenditure</b>	<b>183,811,400</b>	<b>46,800,000</b>	<b>47,400,000</b>	<b>51,900,000</b>	<b>57,090,000</b>
capital transfer	122,000,000	0	0	0	0
Capital projects	0	0	47,400,000	51,900,000	57,090,000
Acquisition on Non-Financial Assets	61,811,400	46,800,000	0	0	0
<b>GRAND TOTAL</b>	<b>566,482,963</b>	<b>571,150,974</b>	<b>550,347,178</b>	<b>605,381,896</b>	<b>665,920,085</b>

## 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	
						Projecti on 2025/2026	Projecti on 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

22101 01	Electricity	120,000	106,548	120,000	100,000	198,000	217,800
22101 02	Water and sewerage charges	48,000	42,619	60,000	70,000	66,000	72,600
22102 01	Telephone & Mobile services	360,000	319,643	162,744	0	176,000	193,600
22111 03	Cleaning Materials	8,400	7,458	60,000	0	-	-
22108 01	Catering Services	600,000	532,738	280,000	310,000	528,000	580,800
22112 01	Fuel	105,692	93,844	168,000	1,030,000	1,133,000	1,246,300
22201 01	Maintenance of M/V	711,756	631,966	300,000	500,000	550,000	605,000
22108 02	Hire of conference facility	179,400	159,289	30,000	70,000	77,000	84,700
22105 02	Printing and Publishing	160,000	142,064	2,000	20,000	22,000	24,200
22104 01	Travel cost	252,000	223,750	10,000	70,000	77,000	84,700
22111 01	General Office Supplies	120,000	106,548	320,004	250,000	275,000	302,500
22202 02	Maintenance of Office Furniture and Equipment	-	-	150,000	-	-	-
22113 08	Legal Fees	-	-	50,000	0	110,000	121,000
22103 02	Accommodation	190,000	168,701	70,000	50,000	55,000	60,500
22103 03	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	-	-	-
	<b>TOTAL</b>	<b>374,575,770</b>	<b>332,584,873</b>	<b>373,105,270</b>	<b>475,447,178</b>	<b>534,215,395</b>	<b>587,636,934</b>

## 8.10.2 P.2 VOCATIONAL DEVELOPMENT AND TRAINING SERVICES

### 8.10.2.1 S. P 1 Improved informal employment

<b>VOTE TITLE: DEPARTMENT OF EDUCATION</b>							
<b>PROGRAMME CODE:503005260</b>							
<b>PROGRAMME 3: VOCATIONAL TRAINING AND MANAGEMENT SERVICES</b>							
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
	<b>TOTAL</b>	<b>1,754,281</b>	<b>1,754,281</b>	<b>9,027,092</b>	<b>13,000,000</b>	14,300,000	15,730,000
<b>Civil works</b>	Riamogaka VTC (Getare Location)			0	10,000,000	11,000,000	12,100,000
<b>PROGRAMME TOTAL</b>					<b>23,000,000</b>	<b>25,300,000</b>	<b>27,830,000</b>

### 8.10.3 P.3 ECDE & CCC DEVELOPMENT SERVICES

#### 8.10.3.1 S. P 3.1 ECDE Managements

<b>PROGRAMME 2: ECDE MANAGEMENT SERVICES</b>							
<b>ITEM CODE</b>	<b>SUB ITEM DESCRIPTION</b>	<b>BASELINE</b>	<b>ACTUAL ESTIMATES</b>	<b>BASELINE ESTIMATES</b>	<b>PRINTED ESTIMATES</b>	<b>BUDGET FOR THE MTEF PERIOD</b>	
		<b>2022/2023</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
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
2210502	Printing services	-	-	-	-	-	-
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	570,000	303,866	-	448,800	493,680	543,048

	instructional materials						
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
	<b>Recurrent total</b>	<b>1,442,471</b>	<b>768,980</b>	<b>3,500,500</b>	<b>4,500,000</b>	<b>2,750,000</b>	<b>3,025,000</b>
	Bursary	122,000,000		0	0	0	0
<b>Development</b>							
3110599	Construction of ECDE classes, toilet and installation of water tank	61,811,400		46,800,000	47,400,000	52,140,000	57,354,000
	<b>Development total</b>	<b>183,811,400</b>		<b>46,800,000</b>	<b>47,400,000</b>	<b>52,140,000</b>	<b>57,354,000</b>
<b>Programme total</b>		<b>185,253,871</b>		<b>50,300,500</b>	<b>51,900,000</b>	<b>57,090,000</b>	<b>62,799,000</b>

## 8.10.4 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

### CAPITAL PROJECTS

#### ECDE & CCC DEVELOPMENT SERVICES

Ward	Description	Amount
Countywide	Pending bills	-
Flagship	Quickwin projects	5,000,000
BOGICHORA	Construction of ECDE Class at Bobembe Girls	3,500,000
BOGICHORA	Construction of 2 door Toilets at sironga,ramba,boosiango and omosasa	2,000,000
BOKEIRA	Construction of 4 door ECDE Toilets	1,200,000
BOKEIRA	Unprocured ECDE Class	1,000,000
BOMWAGAMO	Kiabiraa ECDE Class	4,000,000
BOMWAGAMO	ECDE Class	1,000,000
BONYAMATUTA	Construction of ECDE Class at Nyabisimba	1,000,000
BOSAMARO	ECDE Classrooms at Kuura	1,000,000
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
ITIBO	Construction of Enkinda ECDE Center	1,000,000
MAGWAGWA	Construction of ECDE Class	3,500,000
MAGWAGWA	ECDE Class	1,000,000
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
<b>TOTAL</b>		<b>47,400,000</b>

## VOCATIONAL DEVELOPMENT AND TRAINING SERVICES

Development	Project	Amount
Flagship	University infrastructural support	10,000,000
<b>Total</b>		<b>10,000,000</b>

## 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

<b>Total</b>	<b>1070</b>	<b>355,401,237</b>	<b>370,652,522</b>	<b>370,652,522</b>	<b>286,925,949</b>
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## **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. 467,500,000 is the allocation for development expenditure.

#### **9.4.2 MAJOR ACHIEVEMENTS FOR THE PERIOD**

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

Most of the new projects were executed and 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

<b>CHALLENGES/MILESTONES</b>	<b>LESSONS LEARNT</b>	<b>WAY FORWARD AND RECOMMENDATIONS</b>
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
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#### **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		ITEM CODES
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	
Equitable share	1,611,162,960	1,665,996,740	670,007,080	764,926,355	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
<b>GRAND TOTAL</b>	<b>1,816,162,960</b>	<b>1,837,110,460</b>	<b>914,230,981</b>	<b>1,164,926,355</b>	<b>1,281,418,991</b>	<b>1,409,560,890</b>	

#### 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
		Supportiv		5	5	6	6	6

		e supervisi on of hospitals						
		Quarterly progress meetings		4	4	4	5	5
		Maintena nce of medical equipmen t	Ensure functionali ty of medical equipment	1	1	2	4	4

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

S / N	PRO GRAM MES	OBJ EC TIV ES	SUB- PRO GRAM MES	BAS ELI NE RE CU RR EN T	AC TU AL RE CU RR EN T	RE CU RR EN T 2ND RE VIS ED	RE CU RR EN T EST IM ATE	BA SE LI NE DV P	AC TU AL DV P	DEV ELO PME NT 2ND REV ISED ESTI MAT E	DEV ELO PME NT ESTI MAT E	TO TA L 2ND RE VI SE D ESTI MAT E	TO TA L ESTI MA TE	MT EF PR OJE CTI ON	MT EF PR OJE CTI ON
				202 2/ 202 3	202 2/ 202 3	202 3/20 24	202 4/20 25	202 2/ 202 3	202 2/ 202 3	2023/ 2024	2024/ 2025	202 3/2 024	202 4/20 25	2025 /202 6	2026 /202 7
1	Policy plann ing, g enera l admi nistra tion and supp ort servi ces	To impr ove insti tutio nal effici ency and effec tive ness in servi	Gene ral admi nistra tion and supp ort servi ces	1,50 9,36 1,87 1	1,46 4,56 0,97 6	559, 552, 080	522, 276, 355	-	-	-	-	559 ,55 2,0 80	522, 276, 355	574, 503, 991	631, 954, 390
			Policy Plann	928, 329	791, 460, 000	-	500, 000	-	-	-	-	-	500, 000		

		ce deli very	ing												
<b>PROGRAMME TOTAL</b>				<b>1,51 0,29 0,20 0</b>	<b>2,25 6,02 0,97 6</b>	<b>559, 552, 080</b>	<b>522, 776, 355</b>	-	-	-	-	<b>559, 55 2,0 80</b>	<b>522, 776, 355</b>	<b>575, 053, 991</b>	<b>632, 559, 390</b>
2	Medi cal supp ort servi ces	To prov ide qual ity diag nosti c, cura tive and reha bitati ve health servi ces	Curat ive and rehab ilitati ve health servi ces	129, 581, 000	89,9 57,8 50	261, 000, 000	168, 650, 000	-	-	91,22 3,901		352 ,22 3,9 01	168, 650, 000	185, 515, 000	204, 066, 500
								197 ,23 9,2 60	176 ,64 3,3 80	-	467,5 00,00 0	-	467, 500, 000	514, 250, 000	566, 675, 000
	<b>PROGRAMME TOTAL</b>				<b>129, 581, 000</b>	<b>89,9 57,8 50</b>	<b>261, 000, 000</b>	<b>168, 650, 000</b>	<b>197 ,23 9,2 60</b>	<b>176 ,64 3,3 80</b>	<b>91,22 3,901</b>	<b>467,5 00,00 0</b>	<b>352 ,22 3,9 01</b>	<b>636, 150, 000</b>	<b>699, 765, 000</b>
3	Healt h prod ucts and techn ologi es supp ort servi ces		Healt h prod ucts and techn ologi es	0	0	2,45 5,00 0	6,00 0,00 0	-	-	-		2,4 55, 000	6,00 0,00 0	6,60 0,00 0	7,26 0,00 0
	<b>PROGRAMME TOTAL</b>				<b>-</b>	<b>-</b>	<b>2,45 5,00 0</b>	<b>6,00 0,00 0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,4 55, 000</b>	<b>6,00 0,00 0</b>	<b>2,45 5,00 0</b>
<b>TOTAL BUDGET</b>				<b>1,63 9,87 1,20 0</b>	<b>2,34 5,97 8,82 6</b>	<b>823, 007, 080</b>	<b>687, 776, 355</b>	<b>197 ,23 9,2 60</b>	<b>176 ,64 3,3 80</b>	<b>91,22 3,901</b>	<b>467,5 00,00 0</b>	<b>914 ,23 0,9 81</b>	<b>1,16 4,92 6,35 5</b>	<b>1,27 7,27 3,99 1</b>	<b>1,40 8,30 0,00 0</b>

**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
<b>Current Expenditure</b>	<b>1,631,957,261</b>	<b>706,655,000</b>	<b>697,426,355</b>	<b>756,553,991</b>	<b>832,209,390</b>
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
<b>Capital Expenditure</b>	<b>341,188,626</b>	<b>73,000,000</b>	<b>467,500,000</b>	<b>538,014,586</b>	<b>591,816,044</b>
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		<b>0</b>	<b>0</b>
Acquisition of Non-Financial Assets	0	4,000,000	0	<b>0</b>	<b>0</b>
Development projects	76,256,369	0	67,500,000	98,014,586	107,816,044
<b>Total Expenditure</b>	<b>1,973,145,887</b>	<b>779,655,000</b>	<b>1,164,926,355</b>	<b>1,277,273,991</b>	<b>1,408,300,890</b>

**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
<b>MEDICAL SERVICES</b>					
<b>P1 General Administration and Planning</b>					
<b>S.P 1 General admin and support services</b>					
<b>Current Expenditure</b>	<b>1,639,871,200</b>	<b>503,200,000</b>	<b>687,776,355</b>	<b>756,553,991</b>	<b>832,209,390</b>
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
<b>SP Total</b>	<b>1,509,361,871</b>	<b>503,200,000</b>	<b>522,276,355</b>	<b>574,503,991</b>	<b>631,954,390</b>
<b>S.P2 Policy Planning and support services</b>					
Use of Goods and Services	928,329	-	500,000	500,000	550,000
<b>Programme Total</b>	<b>1,510,290,200</b>	<b>503,200,000</b>	<b>522,776,355</b>	<b>575,003,991</b>	<b>632,504,390</b>
<b>P2: Health Products &amp; Technologies support services</b>					
<b>S.P 1 Curative and Rehabilitative</b>					

<b>services</b>					
<b>Current Expenditure</b>	-	<b>2,455,000</b>	<b>6,000,000</b>	<b>6,600,000</b>	<b>7,260,000</b>
Use of Goods and Services	-	1,955,000	<b>6,000,000</b>	<b>6,600,000</b>	<b>7,260,000</b>
Other Recurrent	-	500,000	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-
Grants to Govt. Agencies	-	-	-	-	-
<b>Programme Total</b>	-	<b>2,455,000</b>	<b>6,000,000</b>	<b>6,600,000</b>	<b>7,260,000</b>
<b>P3: Medical Support Services</b>					
<b>Current Expenditure</b>	<b>129,581,000</b>	<b>201,000,000</b>	<b>168,650,000</b>	<b>185,515,000</b>	<b>204,066,500</b>
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	-	-	-
<b>Capital Expenditure</b>	<b>197,239,260</b>	<b>73,000,000</b>	<b>467,500,000</b>	<b>514,250,000</b>	<b>565,675,000</b>
Capital Grants to Govt. Agencies	-	-	-	-	-
Capital Expenditure	-	-	67,500,000	74,250,000	81,675,000
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

<b>Programme Total</b>	<b>326,820,260</b>	<b>274,000,000</b>	<b>636,150,000</b>	<b>699,765,000</b>	<b>769,741,500</b>
<b>MEDICAL SERVICES TOTAL</b>	<b>1,837,110,460</b>	<b>779,655,000</b>	<b>1,164,926,355</b>	<b>1,277,273,991</b>	<b>1,408,300,890</b>

## 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							
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
<b>PROGRAMME TOTAL</b>		<b>1,509,101,873</b>	<b>1,509,101,873</b>	<b>559,552,080</b>	<b>522,776,355</b>	<b>575,053,991</b>	<b>632,559,390</b>

## 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
221120 1	Refined fuels and Lubricants for Transport	600,000	600,000	-	350,000	385,000.0	423,500.0
222010 1	Maintenance of Motor Vehicles	-	-	-	460,000	506,000.0	556,600.0
221100 1	Medical drugs	118,081,47 3	118,081,4 73	100,000,00 0	150,000,00 0	165,000,00 0.0	181,500,00 0.0
221100 2	Procure assorted Non-pharmaceutical Medical Items	500,000	500,000	-	590,000	649,000.0	713,900.0
222020 3	Maintenance of medical and other equipment	275,000	275,000	-	1,600,000	1,760,000.0	1,936,000. 0
221110 3	Sanitary and cleaning Materials, supplies, and services	300,000	300,000	-	-	-	-
221102 1	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	-	-	-	-
	Operationalizati on 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
	<b>Total</b>	<b>120,556,47 3</b>	<b>120,556,4 73</b>	<b>261,000,00 0</b>	<b>168,650,00 0</b>	<b>185,515,00 0</b>	<b>204,066,50 0</b>

	Infrastructural work	176,643,380	176,643,380	91,223,901	467,500,000	514,250,000	565,675,000
<b>PROGRAMME TOTAL</b>		<b>297,199,853</b>	<b>297,199,853</b>	<b>352,223,901</b>	<b>636,150,000</b>	<b>699,765,000</b>	<b>769,741,500</b>

### 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
<b>Total</b>		<b>2,455,000</b>	<b>6,000,000</b>	<b>6,600,000</b>	<b>7,260,000</b>

### 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	-	33,000,000
Completion of the Isolation center	Completion	NCRH	-	3,000,000
Health Fund (FIF)	FIF	Countywide	69,000,000	400,000,000
Pending bills and obligations	Pending bills and obligations		-	0
Digitization of Primary Health Facilities	Digitization	Countywide	-	8,000,000
Renovation of Kenyoro dispensary and construction of staff house	Renovation		-	6,000,000
Opening/Commissioning of complete dispensaries	Opening facilities		-	0
Equipping of Magwagwa Psychiatric hospital	Equipping	Magwagwa	-	2,500,000

<b>Total</b>			<b>91,223,901</b>	<b>467,500,000</b>
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## 9.12 PART J: PERSONNEL EMOLUMENTS

<b>SN</b>	<b>JG</b>	<b>No. of staff</b>	<b>2nd Revised Estimates 2023/2024</b>	<b>Budget Estimate 2024/2025</b>
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
<b>TOTAL</b>		<b>350</b>	<b>385,066,887</b>	<b>477,800,989</b>

## CHAPTER TEN

### 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 222,945,805 where Kshs 80,745,805 is for recurrent and Kshs 142,200,000 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 spartial plan

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**

1. Payment of wages and salaries
2. Payment of utilities and Bills (Electricity, water, telephone and catering etc)
3. Payment to social contributions (Gratuity, pensions and training levy
4. General office purchases
5. Training and capacity building
6. Survey and demarcation of government land
7. conflict resolution on land matters
8. preparation county spatial plan
9. Construction of Governors Residence
10. construction of county headquarters
11. preparation of county spatial plan

### 10.4.5 Summary of the Departmental Revenue Sources, 2024/2025

NO	REVENUE SOURCE	budget estimates 2022/2023		actual estimates 2022/2023	baseline estimates 2023/2024	PRINTED ESTIMATE 2024/25	PROJECTED 2025/2026	PROJECTED 2026/2027	ITEM CODE
1	Equitable Sharable Revenue	157,589,308		110,035,679	132,063,895	118,647,969	130,512,766	143,564,042	9910101
	KSISP Grant	0			112,082,214	0			
	Sub-Total	157,589,308		110,035,679	244,146,109		-	-	
Details of Local Revenue sources							-	-	-
2	building plan and approvals	3,019,947		597,200	5,869,748	6,285,895	6,914,485	7,605,933	1590102
	daily parking		0	4,709,312	22,496,536	9,055,024	9,960,526	10,956,579	
	market stalls rent		0	624,353	4,207,413	717,485	789,234	868,157	
3	physical plan Apptoval	2,976,840		2,839,754	4,227,307	7,113,880	7,825,268	8,607,795	1590102
4	Land Survey Fee	239,367		429,900		1,082,997	1,191,297	1,310,426	1590111
5	Land Rates	52,096,292		17,792,873	17,485,935	45,991,619	50,590,781	55,649,859	1550102
6	advertisement	36,194,833		9,979,549	5,091,049	27,402,937	30,143,231	33,157,554	1420102

	charges							
7	Plot Rent	1,677,725	917,758	1,890,387	6,010,571	6,611,628	7,272,791	1420102
7	Isolated Plot Rent	298,585	72,030	116,661	637,428	701,171	771,288	1590102
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	222,945,805	245,240,386	269,764,424	

#### 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 developments and planning.		Staff capacity built	No. of staff capacity built	10	10	8	10	15	15
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
				0					
		preparation of valuation roll	No of valuation roll prepared		0	1	1	1	
									1

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

PROGRAMME	OBJECTIVES	SUB PROGRAMMES	budget estimates	actual estimates	baseline estimates	printed estimates	projections	
			2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
CP 1.1 General administration Policy planning,	To strengthen delivery and quality of	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

and support services	services	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	126,200,000	138,820,000	152,702,000
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	222,945,805	245,240,386	269,764,424

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

Economic Classification	budget estimates	Actual	Baseline	printed estimates	Projection
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	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	142,200,000	156,420,000	172,062,000
Acquisition of Non-Financial Assets	87,694,152	51,078,149	137,969,708	14,220,000	15,642,000	17,206,200
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	222,945,805	245,240,386	269,764,424

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

<b>P1. General administration, policy planning and support services</b>	<b>budget estimates</b>	<b>Actual estimates</b>	<b>Baseline</b>	<b>Printed estimates 2024/25</b>	<b>Projection</b>	
	<b>2022/2023</b>	<b>2022/2023</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/2026</b>	<b>2026/2027</b>
<b>Current Expenditure</b>	<b>109,298,745</b>	<b>48,129,670</b>	<b>111,164,634</b>	<b>75,345,805</b>	<b>82,880,386</b>	<b>91,168,424</b>
<b>Compensation to Employees</b>	<b>97,272,305</b>	<b>42,833,831</b>	<b>98,878,801</b>	<b>62,708,073</b>	<b>68,978,880</b>	<b>75,876,768</b>
<b>social benefits</b>	<b>11,626,440</b>	<b>5,119,699</b>	<b>11,626,440</b>	<b>11,537,732</b>	<b>12,691,505</b>	<b>13,960,656</b>

<b>Use of Goods and Services</b>	<b>400,000</b>	<b>176,140</b>	<b>659,393</b>	<b>1,100,000</b>	<b>1,210,000</b>	<b>1,331,000</b>
<b>Total program expenditure</b>	<b>109,298,745</b>	<b>48,129,670</b>	<b>111,164,634</b>	<b>78,817,944</b>	<b>86,699,738</b>	<b>95,369,712</b>
<b>Sp1; policy planning and support services</b>						
<b>Current Expenditure</b>	<b>1,053,400</b>	<b>463,864</b>	<b>7,261,441</b>	<b>400,000</b>	<b>440,000</b>	<b>484,000</b>
<b>Use of Goods and Services</b>	<b>1,053,400</b>	<b>463,864</b>	<b>7,261,441</b>	<b>400,000</b>	<b>440,000</b>	<b>484,000</b>
<b>Total Programme 1 Expenditure</b>	<b>110,352,145</b>	<b>48,593,534</b>	<b>118,426,075</b>	<b>75,745,805</b>	<b>87,139,738</b>	<b>95,853,712</b>
<b>P2; Physical planning and survey services</b>						
<b>Current Expenditure</b>	<b>0</b>		<b>8,100,000</b>	<b>3,000,000</b>	<b>3,300,000</b>	<b>3,630,000</b>
<b>Other recurrent</b>	<b>0</b>		<b>0</b>	<b>5,000,000</b>	<b>5,500,000</b>	<b>6,050,000</b>
<b>Use of Goods and Services</b>	<b>0</b>		<b>8,100,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
<b>Capital Expenditure</b>	<b>95,623,670</b>	<b>42,107,855</b>	<b>10,240,065</b>	<b>7,000,000</b>	<b>7,700,000</b>	<b>8,470,000</b>
<b>Acquisition of Non-Financial Assets</b>	<b>95,623,670</b>	<b>42,107,854</b>	<b>10,240,065</b>	<b>7,000,000</b>	<b>7,700,000</b>	<b>8,470,000</b>
<b>Total</b>	<b>95,623,670</b>	<b>42,107,854</b>	<b>18,340,065</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>
<b>P3; Housing and Urban development</b>						
<b>Current</b>	<b>0</b>		<b>2,500,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>

<b>Expenditure</b>						
<b>Use of Goods and Services</b>	<b>0</b>		<b>2,500,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
<b>Capital Expenditure</b>	<b>77,617,082</b>	<b>34,178,659</b>	<b>139,371,549</b>	<b>125,200,000</b>	<b>137,720,000</b>	<b>151,492,000</b>
<b>Acquisition of Non-Financial Assets</b>	<b>77,617,082</b>	<b>34,178,660</b>	<b>139,371,549</b>	<b>125,200,000</b>	<b>137,720,000</b>	<b>151,492,000</b>
<b>Total</b>	<b>130,117,082</b>	<b>57,297,019</b>	<b>141,871,549</b>	<b>126,200,000</b>	<b>138,820,000</b>	<b>152,702,000</b>
<b>P4; Land management and administration services</b>						
<b>Current Expenditure</b>	<b>0</b>	<b>-</b>	<b>3,500,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
<b>Use of Goods and Services</b>	<b>0</b>	<b>-</b>	<b>3,500,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1210000</b>
<b>Capital Expenditure</b>	<b>0</b>	<b>-</b>	<b>21,000,000</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>
<b>Acquisition of Non-Financial Assets</b>	<b>0</b>	<b>-</b>	<b>21,000,000</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>
<b>Total</b>	<b>0</b>	<b>-</b>	<b>24,500,000</b>	<b>11,000,000</b>	<b>12,100,000</b>	<b>13,310,000</b>
<b>GRAND TOTAL</b>	<b>336,092,897</b>	<b>147,998,408</b>	<b>303,137,689</b>	<b>222,945,805</b>	<b>269,354,738</b>	<b>296,290,212</b>

## 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 (keroka)	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	30,000		0	0	0	0

	to professional bodies		13,129.77				
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		
<b>TOTAL</b>		<b>109,970,704</b>	<b>48,129,670</b>	<b>114768602</b>	<b>75,345,805</b>	<b>86,699,738</b>	<b>95,369,712</b>

**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	100,000	121,608.42	580,000	100,000	110,000	121,000

	facilities						
2211101	General Office Supplies	41,441	50,395.75	41,441	100,000	110,000	121,000
2210711	Training 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	Courier 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	399,000			0	0	0

	maintenance		355,892	879,666			
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 demarcations 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	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 maintenance	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			71,789,335	118,200,000	130,020,000	143,022,000				

	Develop ment						
3110201	Construc tion of residenti al houses	20,000,000	32,717		7,000,000	7,700,000	8,470,000
	KSISP II	50,000,000	81,792	57,082,214	-	-	-
Total developme nt		70,000,000	114,508	128,871,549	125,200,000	137,720,000	151,492,000
Program Total		70,422,930	115,200	131,371,549	126,200,000	138,820,000	152,702,000

#### 10.10.4 Land management Administration and support services

SUB-ITEM CODE	SUB ITEM DESCTIO N	budget estimates	actual estimat es	baseline estimates	Printed estimates	Projections	
		2022/2023	2022/20 23	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 maintanance	-	-	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
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## 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	7,000,000
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				1,200,000
	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	142,200,000

## **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. 48,000,000 for development expenditure. The total allocation for the department is Ksh. 96,297,623 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 500m<sup>3</sup> 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	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

Political incitement	water supplies
Frequent supplementary budgets	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	96,297,623	105,927,385	116,520,124	9910101
2	Water, sanitation & irrigation fees	35,201,027	0	0	0		1420403
<b>GRAND TOTAL</b>		<b>185,694,654</b>	<b>186,135,007</b>	<b>96,297,623</b>	<b>105,927,385</b>	<b>116,520,124</b>	

#### 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
<b>Program 1: Policy, Planning, general administration and support services</b>								
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
<b>Program 2: Water Supply and Management Services</b>								
<b>Outcome: To improve access to safe and portable water</b>								

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	57,000,000	62,700,000	68,970,000	100305269
Irrigation, Drainage and Water Storage Development	-	-	1,000,000	1,100,000	1,210,000	103005269
<b>Sub-total</b>	<b>34,635,520</b>	<b>46,100,100</b>	<b>96,297,623</b>	<b>105,927,385</b>	<b>116,520,124</b>	

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

<b>WATER, SANITATION AND IRRIGATION</b>					
<b>Economic Classification</b>	<b>Baseline Estimates 2022/2023</b>	<b>Printed Estimates 2023/2024</b>	<b>Budget Estimates 2024/2025</b>	<b>Projected Estimates 2025/2026</b>	<b>Projected Estimates 2026/2027</b>
<b>Current Expenditure</b>	<b>0</b>	<b>0</b>	<b>48,297,623</b>	<b>53,127,385</b>	<b>58,440,124</b>
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
<b>Capital Expenditure</b>	<b>0</b>	<b>0</b>	<b>48,000,000</b>	<b>52,800,000</b>	<b>58,080,000</b>
Acquisition of Non-Financial Assets	0	0	48,000,000	52,800,000	58,080,000
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>96,297,623</b>	<b>105,927,385</b>	<b>116,520,124</b>

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

<b>WATER AND SANITATION</b>					
<b>Sub-Program 5.1 General Administration and support services</b>					
<b>Current Expenditure</b>	<b>75,503,952</b>	<b>68,611,140</b>	<b>38,297,623</b>	<b>42,127,385</b>	<b>46,340,124</b>
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
<b>Sub-Programme:5.2 Water Supplies and Management Services</b>					
<b>Current Expenditure</b>	<b>635,520</b>	<b>2,000,000</b>	<b>9,000,000</b>	<b>9,900,000</b>	<b>10,890,000</b>
Use of Goods and Services	635,520	2,000,000	9,000,000	9,900,000	10,890,000
<b>Capital Expenditure</b>	<b>33,000,000</b>	<b>44,100,000</b>	<b>48,000,000</b>	<b>52,800,000</b>	<b>58,080,000</b>
Acquisition on Non-Financial Assets	33,000,000	44,100,000	48,000,000	52,800,000	58,080,000
<b>Sub-Programme:5.3 Irrigation, Drainage and Water Storage Development.</b>					
<b>Current Expenditure</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
Use of Goods and Services	1,000,000	0	1,000,000	1,100,000	1,210,000
<b>Capital Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acquisition on Non-Financial Assets	-	0	0	0	0
<b>Total</b>	<b>207,694,654</b>	<b>355,961,140</b>	<b>96,297,623</b>	<b>105,927,385</b>	<b>116,520,124</b>

**11.10 PART I: HEADS AND ITEMS**

**11.10.1 WATER SUPPLY AND MANAGEMENT SERVICES**

**a) General administration, policy planning and support services**

<b>Item code</b>	<b>Item Description</b>	<b>Budget Estimates 2024/2025</b>	<b>Projections 2025/2026</b>	<b>Projections 2026/2027</b>
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
<b>TOTAL</b>		<b>38,297,623</b>	<b>42,127,385</b>	<b>47,149,164</b>

**b) Water Supply and Management Services**

<b>Item Code</b>	<b>Item Description</b>	<b>Budget Estimates 2024/2025</b>	<b>Projected Estimates 2025/2026</b>	<b>Projected Estimates 2026/2027</b>
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	Water Distribution and rehabilitation of Riaking'oina Borehole Itibo	1,000,000	1,100,000	1,210,000
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	1,000,000	1,100,000	1,210,000
3110502	Geore Borehole Distribution of Water Township	1,000,000	1,100,000	1,210,000
3110502	Kerobo Borehole Distribution of Water Bomwagamo	1,000,000	1,100,000	1,210,000
3110502	Water Schemes Distribution Flagship	9,000,000	9,900,000	10,890,000
	<b>DEVELOPMENT</b>	<b>48,000,000</b>	<b>52,800,000</b>	<b>58,080,000</b>
	<b>RECURRENT</b>	<b>9,000,000</b>	<b>9,900,000</b>	<b>10,890,000</b>
	<b>TOTAL</b>	<b>57,000,000</b>	<b>62,700,000</b>	<b>68,970,000</b>



**c) Irrigation, Drainage and water storage development services**

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

**11.11 DETAILS OF THE DEVELOPMENT PROJECTS**

**a) Capital Projects**

<b>PROJECT NAME</b>		<b>AMOUNT</b>
Flagship	Quickwin Projects	5,000,000
Flagship	Water Schemes Distribution	9,000,000
<b>TOTAL</b>		<b>14,000,000</b>

**b) Ward Based Projects**

<b>WARD</b>	<b>PROJECT</b>	<b>AMOUNT</b>
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
Itibo	Water Distribution and rehabilitation of Riaking'oina Borehole	1,000,000
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	1,000,000
Township	Geore Borehole Distribution of Water	1,000,000
Bomwagamo	Kerobo Borehole Distribution of Water	1,000,000

<b>TOTAL</b>	<b>34,000,000</b>
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**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
<b>TOTAL</b>		<b>35,797,623</b>	<b>35,797,623</b>	<b>35,797,623</b>



## **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 612,847,795. From this allocation, Kshs 118,621,356 is set aside for recurrent expenditure, while a considerable Kshs 494,226,439 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	612,847,795	675,232,575	742,755,832	

#### 12.5 PART D: PROGRAM OBJECTIVES

PROGRAMMES	OBJECTIVES	OUTCOME
General administration policy	To develop the capacity, enhance	Improved service delivery

planning support services	efficiency and transparency in 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	7	15	6	10	8

			culverts designed					
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	70	150	50	150	165

			Supervised					
			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 ESTIMATE S 2022/23	BASELINE ESTIMATE S 2023/24	PRINTED ESTIMATES 2024. 25	ESTIMATE S 2025.26	ESTIMATE S 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	494,226,439	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 & Disaster	1,000,000	2,500,000	2,000,000	2,200,000	2,420,000

		management					
	TOTAL		236,798,935	300,721,460	612,847,795	674,352,575	741,787,832

**11.8 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	
				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	494,226,439	543,649,083	598,013,991
Acquisition of Non-Financial Assets	126,112,951	300,721,460	494,226,439	543,649,083	598,013,991
Total	236,798,935	300,721,460	612,847,795	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	489,226,439	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
<b>Programme 3. Transport and Mechanical Support Services</b>					
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
<b>Program 3. Public Works and Disaster Management</b>				0	0
Recurrent	1,000,000	2,500,000	2,000,000	2200000	23400000
<b>Total</b>	<b>236,798,935</b>	<b>300,721,460</b>	<b>612,847,795</b>	<b>764,314,872</b>	<b>840,746,359</b>

## **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
<b>TOTAL</b>		<b>80,996,873</b>	<b>80,759,553</b>	<b>95,621,356</b>	<b>109,911,275</b>	<b>120,902,403</b>

**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
<b>TOTAL</b>		<b>2,730,892</b>	<b>583,250</b>	<b>300,000</b>	<b>330,000</b>	<b>363,000</b>

11.10.2 P .2 ROADS DEVELOPMENT AND MANAGEMENT SUPPORT SERVICES

a) SP 020201: Construction of Roads and Bridges

SUB-ITEM CODE	ITEM DESCRIPTION	ACTUAL ESTIMATE S	BASELINE ESTIMATE S	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

311111 6	Purchase of Plant, Machinery & Equipment	0	0	258,017,65 2	283,819,41 7	312,201,35 9
221090 3	Insurance of Plant, Equipment & Machinery	0	0	10,500,000	11,550,000	12,705,000
222010 1	Maintenance Expenses - Motor Vehicles and cycles	0	0	6,000,000	6,600,000	7,260,000
222020 1	Maintenance of Plant, Machinery and Equipment (including lifts)	0	0	6,000,000	6,600,000	7,260,000
311111 4	Purchase of Survey Equipment	0	0	2,000,000	2,200,000	2,420,000
221030 9	Field Operation Allowance	0	0	3,000,000	3,300,000	3,630,000
221120 1	Refined Fuels and Lubricants for Transport	0	0	5,000,000	5,500,000	6,050,000
222020 9	Minor Alterations to Buildings and Civil Works	0	0	1,000,000	1,100,000	1,210,000
211020 2	Casual Labour-Others	0	0	4,000,000	4,400,000	4,840,000
311040 2	Access Roads	0	0	13,000,000	14,300,000	15,730,000
		0	0	489,226,43	538,149,08	591,963,99

				9	3	1
<b>RECCURENT EXPENDITURE</b>						
	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
<b>RECURRENT</b>						
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
<b>DEVELOPMENT</b>						
3111504	Equipping of Mechanical Workshop	0	5,000,000	10,000,000	11,000,000	12,100,000
	TOTAL		8,500,000	26,000,000	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
<b>RECURRENT EXPENDITURE</b>						
2640201	Emergency/Relief	1,000,000	1,400,000	2,000,000	2,200,000	2,420,000
	<b>TOTAL</b>	<b>1,000,000</b>	<b>1,400,000</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>2,420,000</b>

#### 12.11 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION		
<b>ROADS DEVELOPMENT AND MANAGEMENT SUPPORT PROGRAMME</b>		
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
Murram Sites	Unprocured - Magombo	1,000,000
Riomego – Kenyansoro – Magwagwa SDA (Bonyengwa)	Unprocured- Magwagwa	3,500,000
culverts installations at various locations in Itibo Ward	Itibo	2,000,000
<b>PROGRAM: TRANSPORT AND MECHANICAL SUPPORT SERVICES</b>		
Construction of the Moden Mechanical Workshop	Flagship –HQ	5,000,000
Gachuba-nyabara IV -moturumesi road	Gachuba	-
<b>PROGRAM: INTEGRATED ROAD CONSTRUCTION AND MAINTENANCE SERVICES</b>		
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	Ward Projects -	10,000,000

measurement equipment and allowances)	Roads	
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 Heavy Equipment and Utility Vehicles	Ward Projects - Roads	6,000,000
<b>TOTAL</b>		<b>494,226,439</b>

## 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

###### 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 31<sup>st</sup> 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 94,627,066 where 71,908,174 recurrent and 22,718,919 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 <sup>1</sup>	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
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#### 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 traderscapacity 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	<b>Equitable Sharable Revenue</b>	<b>4,736,132</b>	<b>5,209,745</b>	<b>-48,391,925</b>	<b>-53,231,118</b>	<b>-58,554,229</b>	<b>9910101</b>
2	Single Business Permit	26,782,439	29,460,683	69,172,639	<b>76,089,903</b>	<b>83,698,893</b>	
3	county contribution to industrial park grant	0	250,000,000	500,000,000	<b>550,000,000</b>	<b>605,000,000</b>	6510100
4	Single Business Permit application fees	19,899,668	21,889,635	15,863,644	<b>17,450,008</b>	<b>19,195,009</b>	1420328
5	Market dues	0	15,799,440	38,156,378	<b>41,972,016</b>	<b>46,169,217</b>	
6	Weights and Measures Charges	5,921,711	6,513,882	6,433,148	<b>7,076,463</b>	<b>7,784,109</b>	1530123
	<b>Local Revenue</b>	<b>52,603,818</b>	<b>57,864,200</b>	<b>129,625,809</b>	<b>142,588,390</b>	<b>156,847,229</b>	
	<b>TOTALS</b>	<b>57,339,950</b>	<b>63,073,945</b>	<b>81,233,884</b>	<b>89,357,272</b>	<b>98,293,000</b>	

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

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Actuals	baseline	Budget	Projection	
				2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>Programme 1: General Administration, support services and policy planning</b>								
<b>Outcome: Improved service delivery</b>								
<b>SP 1.1 General Administration and support services</b>								
		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 recruited	No of employees recruited	17	17	0	10	10
<b>SP 1.2 Policy and planning</b>								
		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
<b>Programme 2: Trade, Tourism and Cooperatives Development</b>								
<b>Outcome: Economic empowerment of the county citizens</b>								
<b>SP 2.1 Trade development</b>								
		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	No of calibrations done	2	2	2	2	2

	working						
	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
<b>Programme 2: Trade, Tourism and Cooperatives Development</b>							
<b>Outcome: Economic empowerment of the county citizens</b>							
<b>SP 2.2 Cooperative promotion</b>							
	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
<b>Programme 2: Trade, Tourism and Cooperatives Development</b>							
<b>Outcome: Economic empowerment of the county citizens</b>							
<b>SP 2.3 Tourism promotion and development</b>							
	Mobilization and sensitization on Tourism	No held	1	1	1	2	2
	Holding tourism campaign	No held	0	0	1	2	3
<b>SP2.4 Industrilization</b>							
	industrial infrasture and development		0	0	1	2	2

**2.6 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	12,200,000	12,810,000	13,450,500
Tourism Development and Promotion	4,346,862	679,200	1,590,748	6,484,000	6,808,200	7,148,610
<b>Total Expenditure</b>	<b>61,576,750</b>	<b>44,576,718.35</b>	<b>66,743,543</b>	<b>61,217,884</b>	<b>64,278,778</b>	<b>67,492,717</b>
<b>5271 DEPARTMENT OF TRADE, INDUSTRIALISATION, COOPERATIVES AND TOURISM DEVELOPMENT</b>						
	<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>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>Recurrent Expenditure</b>	<b>50,576,750</b>	<b>45,255,239</b>	<b>55,743,543</b>	<b>71,908,147</b>	<b>79,098,962</b>	<b>87,008,858</b>
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
<b>Capital Expenditure</b>	<b>17,000,000</b>	<b>5,037,560.50</b>	<b>11,000,000</b>	<b>34,922,830</b>	<b>38,415,113</b>	<b>42,256,624</b>
Acquisition of Non-Financial Assets	17,000,000	5,037,560.50	11,000,000	34,922,830	38,415,113	42,256,624
<b>Total Expenditure</b>	<b>67,576,750</b>	<b>47,292,799.50</b>	<b>66,743,543</b>	<b>106,830,977</b>	<b>110,323,260</b>	<b>114,164,771</b>

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
<b>Category</b>	2022/2023	2022/2023	2023/2024	2024/2025	<b>Percentage</b>
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	16,500,000	7.37
Development	17,000,000	5,037,560.50	11,000,000	34,922,830	24.01
<b>Total</b>	<b>67,576,750</b>	<b>47,292,799.50</b>	<b>66,743,543</b>	<b>106,830,977</b>	<b>100</b>

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

<b>General Administration, Policy Planning and Support Services</b>						
	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	44,033,706	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
<b>Total Programme Expenditure</b>	<b>45,105,406</b>	<b>40,458,614.35</b>	<b>49,615,866</b>	<b>42,158,147</b>	<b>46,373,962</b>	<b>51,011,358</b>

<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
<b>Recurrent Expenditure</b>	<b>45,105,406</b>		<b>49,615,866</b>	<b>42,533,884</b>	<b>44,660,578</b>	<b>46,893,607</b>
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
<b>Total Expenditure</b>	<b>45,105,406</b>	<b>45,255,239</b>	<b>49,615,866</b>	<b>42,158,147</b>	<b>46,373,962</b>	<b>51,011,358</b>

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
<b>Category</b>	2022/2023	2022/2023	2023/2024	2024/2025	<b>Percentage</b>
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
<b>Total</b>	<b>45,105,406</b>	<b>50,292,799.50</b>	<b>49,615,866</b>	<b>42,158,147</b>	<b>100</b>

<b>Trade, Cooperative and Investment Development and Promotion</b>						
	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 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	37,218,919	40,940,811	45,034,892
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
<b>Total Programme Expenditure</b>	<b>12,124,482</b>	<b>4,117,425</b>	<b>15,536,929</b>	<b>48,468,919</b>	<b>49,018,919</b>	<b>49,623,919</b>

<b>Trade, Cooperative and Investment Development and Promotion</b>						
	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
<b>Recurrent Expenditure</b>	<b>4,124,482</b>	<b>4,117,425</b>	<b>4,536,929</b>	<b>19,000,000</b>	<b>20,900,000</b>	<b>22,990,000</b>
Goods and Services	4,124,482	4,117,425	4,536,929	19,000,000	20,900,000	22,990,000
<b>Capital Expenditure</b>	<b>8,000,000</b>	<b>5,037,560.50</b>	<b>11,000,000</b>	<b>19,000,000</b>	<b>20,900,000</b>	<b>22,990,000</b>
Acquisition of Non-Financial Assets	8,000,000	5,037,560.50	11,000,000	18,218,919	20,040,811	22,044,892
<b>Total Expenditure</b>	<b>12,124,482</b>	<b>9,154,985.50</b>	<b>15,536,929</b>	<b>37,218,919</b>	<b>39,040,811</b>	<b>41,044,892</b>

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates		
<b>Category</b>	2022/2023	2022/2023	2023/2024	2024/2025	<b>Percentage</b>	
Personnel Emoluments	-	-	-	-	0	
Operations & Maintenance	4,124,482	4,117,425	4,536,929	19,000,000	28.69	
Development	8,000,000	<b>5,037,560.50</b>	11,000,000	18,218,919	71.31	
<b>Total</b>	<b>12,124,482</b>	<b>9,154,985.50</b>	<b>15,536,929</b>	<b>37,218,919</b>	<b>100</b>	
<b>Tourism Development and Promotion</b>						
	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Sub-Programmes</i>	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	
SP3.1 Tourism Promotion	<b>679,200</b>	1,590,748	4,000,000	4,800,000	5,280,000	
<b>Total Programme Expenditure</b>	679,200	<b>1,590,748</b>	4,000,000	4,800,000	5,280,000	
<b>Tourism Development and Promotion</b>						
	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
<b>Recurrent Expenditure</b>	<b>1,346,862</b>	<b>679,200</b>	<b>1,590,748</b>	<b>1,000,000</b>	<b>413,700</b>	<b>434,385</b>
Goods and Services	1,346,862	679,200	1,590,748	1,000,000	1,100,000	1,210,000
<b>Capital Expenditure</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>	<b>3,000,000</b>	<b>3,300,000</b>	<b>3,630,000</b>
Acquisition of Non-Financial Assets	3,000,000	0	0	3,000,000	3,300,000	3,630,000
<b>Total Expenditure</b>	<b>4,346,862</b>	<b>679,200</b>	<b>1,590,748</b>	<b>4,000,000</b>	<b>4,800,000</b>	<b>5,280,000</b>

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

<i>General Administration, Policy Planning and Support Services</i>						
<i>SPI.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
<b>Recurrent Expenditure</b>	<b>44,033,706</b>	<b>40,471,241.35-</b>	<b>48,436,996</b>	<b>40,158,147</b>	<b>44,173,962</b>	<b>48,591,358</b>
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
<b>Total Expenditure</b>	<b>44,033,706</b>	<b>40,471,241.35</b>	<b>48,436,996</b>	<b>40,158,147</b>	<b>44,173,962</b>	<b>48,591,358</b>
<i>General Administration, Policy Planning and Support Services</i>						
<i>SPI.2 Policy Planning</i>						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>Recurrent Expenditure</b>	<b>1,071,700</b>	<b>670,200</b>	<b>1,178,870</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>2,420,000</b>
Goods and Services	1,071,700	670,200	1,178,870	2,000,000	2,200,000	2,420,000
<b>Total Expenditure</b>	<b>1,071,700</b>	<b>670,200</b>	<b>1,178,870</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>2,420,000</b>
<i>Trade, Cooperative and Investment Development and Promotion</i>						
<i>SP2.1 Cooperative Development</i>						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2020/2021	2020/2021	2023/2024	2024/2025	2025/2026	2026/2027
<b>Recurrent Expenditure</b>	<b>1,208,340</b>	<b>1,208,340</b>	<b>1,329,174</b>	<b>2,750,000</b>	<b>3,025,000</b>	<b>3,327,500</b>
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	<b>1,500,000</b>	1,650,000	1,980,000
<b>Total Expenditure</b>	<b>1,208,340</b>	<b>1,208,340</b>	<b>1,329,174</b>	<b>4,250,000</b>	<b>4,675,000</b>	<b>5,142,500</b>
<i>Trade, Cooperative and Investment Development and Promotion</i>						

<b>SP2.2 Trade Promotion</b>						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>Recurrent Expenditure</b>	<b>2,916,142</b>	<b>2,916,142</b>	<b>3,207,755</b>	<b>19,000,000</b>	<b>20,900,000</b>	<b>22,990,000</b>
Goods and Services	2,916,142	2,916,142	3,207,755	19,000,000	20,900,000	22,990,000
<b>Capital Expenditure</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>11,000,000</b>	<b>8,700,000</b>	<b>9,135,000</b>	<b>9,591,750</b>
Acquisition of Non-Financial Assets	8,000,000	8,000,000	11,000,000	18,218,919	20,040,811	22,044,892
<b>Total Expenditure</b>	<b>10,916,142</b>	<b>10,916,142</b>	<b>14,207,755</b>	<b>37,218,919</b>	<b>39,040,811</b>	<b>41,044,892</b>
<b>Trade, Cooperative and Investment Development and Promotion</b>						
<b>SP2.3 Weights and Measures</b>						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>Recurrent Expenditure</b>	-	-	<b>1,443,900-</b>	<b>1,500,000</b>	1,650,000	1,980,000
Goods and Services	-	-	<b>1,443,900</b>	<b>1,500,000</b>	1,650,000	1,980,000
<b>Capital Expenditure</b>	-	-	<b>1,443,900-</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acquisition of Non-Financial Assets	-	-	1,443,900-	0	0	0
<b>Total Expenditure</b>	-	-	<b>1,443,900-</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>
<b>Trade, Cooperative and Investment Development and Promotion</b>						
<b>SP2.4 Industrialisation</b>						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>Recurrent Expenditure</b>	-	-	<b>6,110,000</b>	<b>5,500,000</b>	<b>6,050,000</b>	<b>6,655,000</b>
Goods and Services	-	-	<b>6,110,000</b>	5,500,000	6,050,000	6,655,000

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

### 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
<b>sub-total</b>			<b>40,158,174</b>	<b>44,173,991</b>	<b>48,591,390</b>
<b>TOTALS</b>			<b>40,158,174</b>	<b>44,173,991</b>	<b>48,591,390</b>

#### Policy and planning

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	PRINTED ESTIMATES 2024/2025	2025/2026	2026/2027
2210300	2210303	DSA	140,000	154,000	169,400
2210300	2210301	Travel cost	542,000	596,200	655,820
2211300	2211306	Membership Fees, Dues and Subscriptions to Professional Bodies	-	-	-
2211100	2211101	General office Supplies (papers, pencils, forms, small office equipment)	496,000	545,600	600,160
2210300	2210302	Accommodation - Domestic Travel	472,000	519,200	571,120
2210700	2210799	Training Allowance	-	-	-
2210500	2210504	Advertisement	50,000	55,000	60,500

2210 800	2210 801	Catering Services (receptions), Accommodation, Gifts,	250,000	275,000	302,500
2211 200	2211 201	Refined Fuels and Lubricants for Transport	50,000	55,000	60,500
2220 100	2220 101	Maintenance Expenses - Motor Vehicles and cycles	-	-	-
		<b>TOTAL FOR SUB-PROGRAMME</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>2,420,000</b>

### Trade development

ITEM CODE	SUB- ITE M COD E	ITEM DESCRIPTION	ESTIMATES 2023/2024	2024/2025	2025/202 6
2211100	2211 101	General office Supplies (papers, pencils, forms, small office equipment	280,000	308,000	338,800
2210300	2210 303	Accommodation - Domestic Travel	1,020,000	1,122,000	1,234,20 0
2211200	2211 202	Fuel for vehicle	1,475,000	1,622,500	1,784,75 0
2210800	2210 801	catering	100,000		
2210300	2210 303	DSA	500,000	550,000	605,000
3111400	3111 401	Feasibility study	100,000		
2220100	2220 101	motor vehicle maintainance	385,000		
3111400	2210 504	advertisement	124,000	136,400	150,040
2210300	2210 708	Trainer allowance	16,000	17,600	19,360
4110301	4110 301	county traders revolving fund	15,000,000	165,000,00 0	181,500, 000
		<b>Sub-Total</b>	<b>19,000,000</b>	<b>20,900,000</b>	<b>22,990,0 00</b>
		<b>DEVELOPMENT</b>		-	-
	3110 504	Civilwoks	<b>18,218,919</b>	<b>20,040,811</b>	<b>22,044,8 92</b>

**Cooperative development**

<b>ITEM CODE</b>	<b>SUB-ITEM CODE</b>	<b>ITEM DESCRIPTION</b>	<b>PRINTED ESTIMATES 2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
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
		<b>TOTAL COOPERATIVE BUDGET</b>	<b>2,750,000</b>	<b>3,025,000</b>	<b>3,327,500</b>
	<b>3110504</b>	development	<b>1500000</b>	<b>1,650,000</b>	<b>1,815,000</b>

**Tourism Promotion**

<b>ITEM CODE</b>	<b>SUB-ITEM CODE</b>	<b>RECURRENT</b>	<b>PRINTED ESTIMATES 2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
2211100	2640201	Tents and Chairs	30,000	33,000	36,300
221030	221030	Accommodation - Domestic Travel	70,000	77,000	84,700

0	2				
221 030 0	221 030 3	DSA	80,000	88,000	96,800
221 070 0	221 079 9	Prizes for winners	100,000	110,000	121,000
		travelcost -domestic	100,000	110,000	121,000
	311 111 2	purchase of laptops	200,000	220,000	242,000
221 030 0	221 050 4	Advertisement and Publicity	150,000	165,000	181,500
221 050 0	221 050 4	County Branding	270,000	297,000	326,700
<b>total</b>			<b>1,000,000</b>	1,100,000	1,210,000
<b>DEVELOPMENT</b>			<b>3,000,000</b>	<b>3,300,000</b>	<b>3,630,000</b>
311 050 0	311 050 4	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
	<b>TOTAL</b>	<b>5,500,000</b>	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
		<b>23,339,950</b>	<b>23,339,950</b>	<b>40,158,174</b>	<b>44,173,991</b>	<b>48,591,391</b>

### 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 market	Bogichora	1,000,000
4	Repair of market toilets	County wide	3,000,000
6	Grant	County wide	10,918,919
10	FENCING OF MAJOR TOURIST SITES-KEERA	Township	1,500,000
11	FENCING OF MAJOR TOURIST SITES-MANGA	Manga	1,500,000
	<b>Total Amount</b>		<b>21,918,913</b>

## CHAPTER FOURTEEN

### 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.90,131,5720 where Ksh.53,881,572 is recurrent expenditure and Ksh.36,250,000 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	61,317,470	67,449,217	74,194,139	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	82,175,667	90,393,234	99,432,557	

#### 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	28,500,000	31,350,000	34,485,000
SP3.1 Sports talents development and promotion.	23,751,500	20,751,469	20,370,000	28,500,000	31,350,000	34,485,000
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	82,175,667	90,393,234	99,432,557
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13.7 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
Other Government Transfers	0	-	0	0	0	0
Capital Expenditure	18,500,000	9,470,977	27,900,000	23,500,000	25,850,000	28,435,000
Acquisition of Non-Financial Assets	18,500,000	9,470,977	27,900,000	23,500,000	25,850,000	28,435,000
Other Development	0	-	0	0	0	0
Total Expenditure	85,115,893	73,867,060	87,289,984	82,175,667	90,393,234	99,432,557

**14.8 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
<b>Programme 1: Policy Planning, General Administration and Support Services</b>						
<b>Sub-Programme 1.1 Administration support services</b>						
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
<b>Sub-Programme 1.2 Policy Planning</b>						
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
<b>Programme 2: Cultural promotion and heritage</b>						
<b>Sub-Programme 2.1: Cultural promotion</b>						
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	23,500,000	25,850,000	28,435,000
Acquisition on Non-Financial Assets	15,000,000	14,500,425	17,900,000	23,500,000	25,850,000	28,435,000
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	82,175,667	90,393,234	99,432,557

**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	Direct orate of Admi n	Sports policy, youth policy, gender- based violence and PLWDs Bill	No of policie s and bills	6	6	0	0	6	6
		Training and capacity building of staffs	No of staffs trained	3	3	0	0	4	4
		Budgets prepared	No of budget s prepar ed	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	Direct orate of Cultu re	Sensitized community on drug abuse and alcohol abuse	No. of campa igns and aware ness done.	1	1	1	0	1	1
SP2"SOCIAL PROTECTION	Direct orate of Cultu re	Empower ed society, special interest groups (plwds, youth, and women	No of special interes t groups , (PLW Ds, Youth and wome	5	5	0	0	5	5

			n empowered)						
Name of Programme: Cultural Promotion and Development									
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community									
Library services	Direct orate of Cultu re	Improved reading culture	No of librari es in operati on	1	1	1	1	2	2
Construction of library at township [county library]									
Sp:4CULTURAL ACTIVITIES DEVELOPMENT	Direct orate of Cultu re	preserved and appreciated cultural heritage	No. of refurbi shed and rehabil itated museu m	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 social halls at Manga, Bokeira, Nyamaiya ward)	Direct orate of Cultu re	Improved performanc e of social activities and indoor games	No. of social hall constr ucted	0	0	0	0	3	3
CULTURAL AND SOCIAL FACILITIES DEVELOPMENT	Direct orate of Cultu	Improved services to victims of	No, of rescue center	0	0	0	1	1	1

(Construction of rescue Centre at Esise)	re	GBV	done						
Name of Programme: Cultural Promotion and Development									
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community									
CULTURAL FESTIVAL DEVELOPMENT	Direct orate 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)	Direct orate 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.)	Direct orate of gender	Celebration of international/national days	No of celebrations held	0	0	1	1	2	2
sensitization on gender-based violence	Direct orate 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	Direct orate 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	Direct	sensitization	No of	0	0	20	20	20	20

youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide	Directorate of youth services	Number of youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide	Programmes held						
mentorship of youth on enterprise	Directorate of youth services	Mentorship of youth on enterprise	No of programmes held	0	0	5	5	6	6
Youth policy	Directorate of youth services	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

			ed						
Talent search and development	Direct orate 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

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

###### a General administration and support services

T	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
211031	special						

9	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	Maintenance 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
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221030 1	Transport reimburse ment	250,000	247,000	450,000	1,000,00 0	1,100,000	1,210,00 0
221030 3	Daily subsistan ce Allowanc e	987,000	1,000,000	1,950,0 00	2,100,00 0	2,310,000	2,541,00 0
221030 9	Lunch allowanc es	600,000	500,000	500,000	500,000	550,000	605,000
221120 1	fuel	1,000,000	120,000	120,000	120,000	132,000	145,200
221101 6	equipmen t and uniforms	800,000	1,000,000	5,800,0 00	1,000,00 0	1,100,000	1,210,00 0
221100 6	First Aid Kit	100,000	80,000	80,000	80,000	88,000	96,800
221080 1	Hospitalit y and catering services	250,000	200,000	200,000	200,000	220,000	242,000
	TOTAL RECURR ENT	3,987,000	3,147,000	9,800,0 00	5,000,00 0	5,500,000	6,050,00 0
DEVE LOPM ENT							
	civil works	15,000,000	17,900,000	17,900, 000	23,500,0 00	25,850,00 0	28,435,0 00
TOTA L DEVE LOPM ENT		15,000,000	17,900,000	17,900, 000	23,500,0 00	25,850,00 0	28,435,0 00
TOTAL							

PROGRAMME	18,987,000	21,047,000	27,700,000	28,500,000	31,350,000	34,485,000
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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	Advertisement	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	Maintenance 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	8,000,000

construction of the omokirondo sports training centre	Construction	Itibo	4,000,000
Manga stadium	Pavilion fittings	Manga	5,000,000
Total			22,000,000

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
<b>TOTAL</b>		<b>1,500,000</b>

#### 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 compliance
- 
- **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
<b>Total</b>	<b>66,113,290</b>	<b>64,609,690</b>	<b>58,172,860</b>	<b>61,333,982</b>	<b>67,467,380</b>

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#### 15.5 PART D: STRATEGIC OBJECTIVES

No.	Programme	Strategic Objectives
1	Policy Planning, General administration	Enhancing institutional efficiency and effectiveness

	and Support services	in service delivery
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8. **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
<b>Name of Programme: General Administration, Policy Planning &amp; Support Services</b>								
SP 1.1 General administration and support services	CPSB	Salaries and other Wages paid	No. of employees paid	23	23	23	23	23
		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

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**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
	<b>Total Expenditure</b>	<b>61,801,048</b>	<b>-</b>	<b>56,646,790</b>	<b>61,113,982</b>	<b>64,169,681</b>	<b>67,378,165</b>
<b>5273 COUNTY PUBLIC SERVICE BOARD</b>							
		<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>
	<b>Recurrent Expenditure</b>	<b>60,543,194</b>	<b>-</b>	<b>55,388,936</b>	<b>60,632,555</b>	<b>63,664,183</b>	<b>66,847,392</b>
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
	<b>Capital Expenditure</b>	<b>1,257,854</b>	<b>-</b>	<b>1,257,854</b>	<b>481,427</b>	<b>505,498</b>	<b>530,773</b>
31	Acquisition of Non-Financial Assets	1,257,854	-	1,257,854	481,427	505,498	530,773
	<b>Total Expenditure</b>	<b>61,801,048</b>	<b>-</b>	<b>56,646,790</b>	<b>61,113,982</b>	<b>64,169,681</b>	<b>67,378,165</b>

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

<b>General Administration, Policy Planning and Support Services</b>							
		<b>Approved Budget</b>	<b>Actual Expenditure</b>	<b>Baseline</b>	<b>Approved Estimates</b>	<b>Projected</b>	<b>Estimates</b>
	<i>Sub-Programmes</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>

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
<b>Total Programme Expenditure</b>	<b>58,390,198</b>	<b>-</b>	<b>53,800,190</b>	<b>60,685,482</b>	<b>63,719,756</b>	<b>66,905,744</b>

<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	
<b>Recurrent Expenditure</b>	<b>57,132,344</b>	<b>-</b>	<b>52,542,336</b>	<b>60,204,055</b>	<b>63,214,258</b>	<b>66,374,971</b>	
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	
<b>Capital Expenditure</b>	<b>1,257,854</b>	<b>-</b>	<b>1,257,854</b>	<b>481,427</b>	<b>505,498</b>	<b>530,773</b>	
31 Acquisition of Non-Financial Assets	1,257,854	-	1,257,854	481,427	505,498	530,773	
<b>Total Expenditure</b>	<b>58,390,198</b>	<b>-</b>	<b>53,800,190</b>	<b>60,685,482</b>	<b>63,719,756</b>	<b>66,905,744</b>	

<b>Legal Governance and Compliance</b>							
	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	
<b>Total Programme Expenditure</b>	<b>3,410,850</b>	<b>-</b>	<b>2,846,600</b>	<b>428,500</b>	<b>449,925</b>	<b>472,421</b>	

<i>Legal Governance and Compliance</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
	<b>Recurrent Expenditure</b>	<b>3,410,850</b>	-	<b>2,846,600</b>	<b>428,500</b>	<b>449,925</b>	<b>472,421</b>
22	Goods and Services	3,410,850	-	2,846,600	428,500	449,925	472,421
	<b>Total Expenditure</b>	<b>3,410,850</b>	-	<b>2,846,600</b>	<b>428,500</b>	<b>449,925</b>	<b>472,421</b>

### Part H: Summary of Expenditure by Economic Classification of Sub-Programmes

<i>General Administration, Policy Planning and Support Services</i>							
<i>SPI.1 General Administration 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
	<b>Recurrent Expenditure</b>	<b>43,714,944</b>	-	<b>45,789,336</b>	<b>57,655,055</b>	<b>60,537,808</b>	<b>63,564,698</b>
21	Compensation of Employees	33,553,642	-	35,628,034	47,312,111	49,677,717	52,161,602
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
	<b>Capital Expenditure</b>	<b>1,257,854</b>	-	<b>1,257,854</b>	<b>458,927</b>	<b>481,873</b>	<b>505,967</b>
31	Acquisition of Non-Financial Assets	1,257,854	-	1,257,854	458,927	481,873	505,967
	<b>Total Expenditure</b>	<b>44,972,798</b>	-	<b>47,047,190</b>	<b>58,113,982</b>	<b>61,019,681</b>	<b>64,070,665</b>
<i>General Administration, Policy Planning and Support Services</i>							
<i>SPI.2 Policy Development and Planning</i>							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates

	Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	<b>Recurrent Expenditure</b>	<b>13,417,400</b>	-	<b>6,753,000</b>	<b>2,549,000</b>	<b>2,676,450</b>	<b>2,810,273</b>
22	Goods and Services	13,417,400	-	6,753,000	2,549,000	2,676,450	2,810,273
	<b>Capital Expenditure</b>	-	-	-	<b>22,500</b>	<b>23,625</b>	<b>24,806</b>
31	Acquisition of Non-Financial Assets	-	-	-	22,500	23,625	24,806
	<b>Total Expenditure</b>	<b>13,417,400</b>	-	<b>6,753,000</b>	<b>2,571,500</b>	<b>2,700,075</b>	<b>2,835,079</b>
<b>Legal Governance and Compliance</b>							
<b>SP2.1 Legal Ethics Compliance</b>							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2023/2024	2024/2025	2025/2026	2026/2027
	<b>Recurrent Expenditure</b>	<b>3,410,850</b>	-	<b>2,846,600</b>	<b>428,500</b>	<b>449,925</b>	<b>472,421</b>
22	Goods and Services	3,410,850	-	2,846,600	428,500	449,925	472,421
	<b>Total Expenditure</b>	<b>3,410,850</b>	-	<b>2,846,600</b>	<b>428,500</b>	<b>449,925</b>	<b>472,421</b>

### Part I: Classification by Vote, Head and Item

<i>Prog1</i>	<i>General Administration, Policy Planning and Support Services</i>						
<i>PISP1</i>	<i>SP1.1 General Administration and Support Services</i>						
		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
210000	Compensation of Employees	33,553,642	-	35,628,034	47,312,111	49,677,717	52,161,602
211010	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

<b>2110300</b>	<b>Personal Allowance Paid as Part of Salary</b>	<b>2,125,000</b>	-	<b>2,125,000</b>	<b>3,373,000</b>	<b>3,541,650</b>	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
<b>2120000</b>	<b>Social Contribution</b>	<b>1,721,718</b>	-	<b>1,721,718</b>	<b>1,721,718</b>	<b>1,807,804</b>	<b>1,898,194</b>
<b>2120100</b>	<b>Employer Contribution to Compulsory National Social Security Schemes</b>	<b>1,721,718</b>	-	<b>1,721,718</b>	<b>1,721,718</b>	<b>1,807,804</b>	<b>1,898,194</b>
2120103	Employer Contribution to Staff Pension Schemes	1,721,718	-	1,721,718	1,721,718	1,807,804	1,898,194
<b>2200000</b>	<b>Use of Goods and Services</b>	<b>6,770,758</b>	-	<b>6,770,758</b>	<b>6,952,400</b>	<b>7,300,020</b>	<b>7,665,021</b>
<b>2210100</b>	<b>Utilities Supplies and Services</b>	<b>192,000</b>	-	<b>192,000</b>	<b>96,000</b>	<b>100,800</b>	<b>105,840</b>
2210101	Electricity	96,000	-	96,000	96,000	100,800	105,840
2210102	Water & Sewerage	96,000	-	96,000	-	-	-
<b>2210200</b>	<b>Communication, Supplies and Services</b>	<b>500,400</b>	-	<b>500,400</b>	<b>564,000</b>	<b>592,200</b>	<b>621,810</b>
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
<b>2210500</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>204,358</b>	-	<b>204,358</b>	<b>281,400</b>	<b>295,470</b>	<b>310,244</b>
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
<b>2210600</b>	<b>Rental of Produced Assets</b>	<b>2,400,000</b>	-	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,520,000</b>	<b>2,646,000</b>

221060 3	Rents & Rate Non-Residential	2,400,000	-	2,400,000	2,400,000	2,520,000	2,646,000
<b>221080 0</b>	<b>Hospitality Supplies and Services</b>	-	-	-	<b>120,000</b>	<b>126,000</b>	<b>132,300</b>
221080 1	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	-	-	120,000	126,000	132,300
<b>221110 0</b>	<b>General Office Supplies and Services</b>	<b>700,000</b>	-	<b>700,000</b>	<b>322,000</b>	<b>338,100</b>	<b>355,005</b>
221110 1	General Office Supplies	500,000	-	500,000	250,000	262,500	275,625
221110 2	Supplies and Accessories for Computers and Printers	200,000	-	200,000	-	-	-
221110 3	Sanitary and Cleaning Materials Supplies	-	-	-	72,000	75,600	79,380
<b>221120 0</b>	<b>Fuel, Oil and Lubricants</b>	<b>990,000</b>	-	<b>990,000</b>	<b>1,110,000</b>	<b>1,165,500</b>	<b>1,223,775</b>
221120 1	Refined Fuels and Lubricants for Transport	990,000	-	990,000	990,000	1,039,500	1,091,475
221120 3	Refined Fuels and Lubricants (Other)	-	-	-	96,000	100,800	105,840
221120 4	Other Fuels (Wood, charcoal, cooking gas etc)	-	-	-	24,000	25,200	26,460
<b>221130 0</b>	<b>Other Operating Expenses</b>	<b>840,000</b>	-	<b>840,000</b>	<b>915,000</b>	<b>960,750</b>	<b>1,008,788</b>
221130 5	Contracted Guards & Cleaning Services	840,000	-	840,000	840,000	882,000	926,100
221130 6	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	75,000	78,750	82,688
<b>222010 0</b>	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>744,000</b>	-	<b>744,000</b>	<b>744,000</b>	<b>781,200</b>	<b>820,260</b>
222010 1	Maintenance Motor Vehicles	744,000	-	744,000	744,000	781,200	820,260
<b>222020 0</b>	<b>Routine Maintenance - Other Assets</b>	<b>200,000</b>	-	<b>200,000</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>
222020 2	Maintenance of Office Furniture & Equipment	100,000	-	100,000	100,000	105,000	110,250

222021 0	Maintenance of Computers, Software and Networks	100,000	-	100,000	300,000	315,000	330,750
<b>270000 0</b>	<b>Social Benefits</b>	<b>3,390,544</b>	<b>-</b>	<b>3,390,544</b>	<b>3,390,544</b>	<b>3,560,071</b>	<b>3,738,075</b>
<b>271010 0</b>	<b>Government Pension/Retirement Benefits</b>	<b>3,390,544</b>	<b>-</b>	<b>3,390,544</b>	3,390,544	3,560,071	3,738,075
271010 2	Gratuity - Civil Servants	3,390,544	-	3,390,544	3,390,544	3,560,071	3,738,075
<b>310000 0</b>	<b>Acquisition of Non-Financial Assets</b>	<b>1,257,854</b>	<b>-</b>	<b>1,257,854</b>	<b>458,927</b>	<b>481,873</b>	<b>505,967</b>
<b>311100 0</b>	<b>Purchase of Office Furniture/General Equipment</b>	<b>1,257,854</b>	<b>-</b>	<b>1,257,854</b>	<b>458,927</b>	<b>481,873</b>	<b>505,967</b>
311100 1	Purchase of Office Furniture/General Equipment	857,854	-	857,854	208,927	219,373	230,342
311100 2	Purchase of Computers, Printers and Other IT Equipment	400,000	-	400,000	250,000	262,500	275,625
<b>Prog1</b>	<b>General Administration, Policy Planning and Support Services</b>						
<b>PISP2</b>	<b>SPI.2 Policy Development and Planning</b>						
		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
<b>220000 0</b>	<b>Use of Goods and Services</b>	<b>13,417,400</b>	<b>-</b>	<b>6,753,000</b>	<b>2,549,000</b>	<b>2,676,450</b>	<b>2,810,273</b>
<b>221030 0</b>	<b>Domestic Travel, Subsistence and Other Transportation Costs</b>	<b>4,262,000</b>	<b>-</b>	<b>3,758,000</b>	<b>1,162,000</b>	<b>1,220,100</b>	1,281,105
221030 1	Travel - Airline, Bus etc	385,000	-	385,000	400,000	420,000	441,000
221030 3	Daily Subsistence Allowance	3,877,000	-	3,373,000	762,000	800,100	840,105
<b>221040 0</b>	<b>Foreign Travel, Subsistence and other</b>	<b>7,680,400</b>	<b>-</b>	<b>1,620,000</b>	<b>660,000</b>	<b>693,000</b>	727,650

	<b>Transportation Costs</b>						
221040 1	Travel - Airline, Bus etc	630,000	-	360,000	300,000	315,000	330,750
221040 3	Daily Subsistence Allowance	7,050,400	-	1,260,000	360,000	378,000	396,900
<b>221070 0</b>	<b>Training Expenses</b>	<b>475,000</b>	<b>-</b>	<b>475,000</b>	<b>263,000</b>	<b>276,150</b>	<b>289,958</b>
221070 2	Remuneration of Instructors and Contract Based Training Services	-	-	-	88,000	92,400	97,020
221071 1	Tuition Fees	475,000	-	475,000	150,000	157,500	165,375
221079 9	Training Expenses-Other	-	-	-	25,000	26,250	27,563
<b>221080 0</b>	<b>Hospitality Supplies and Services</b>	<b>980,000</b>	<b>-</b>	<b>880,000</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>
221080 2	Board Committee, Conferences and Seminars	980,000	-	880,000	400,000	420,000	441,000
<b>221110 0</b>	<b>General Office Supplies and Services</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>64,000</b>	<b>67,200</b>	<b>70,560</b>
221110 1	General Office Supplies	20,000	-	20,000	64,000	67,200	70,560
<b>310000 0</b>	<b>Acquisition of Non-Financial Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,500</b>	<b>23,625</b>	<b>24,806</b>
<b>311140 0</b>	<b>Research, Feasibility Studies, Project Preparation and Design Supervision</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,500</b>	<b>23,625</b>	<b>24,806</b>
311140 4	Research Allowance	-	-	-	22,500	23,625	24,806
<b>Prog2</b>	<b><i>Legal Governance and Compliance</i></b>						
<b>P2SP1</b>	<b><i>SP2.1 Legal Ethics Compliance</i></b>						
		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

<b>220000</b>	<b>Use of Goods and Services</b>	<b>3,410,850</b>	-	<b>2,846,600</b>	<b>428,500</b>	<b>449,925</b>	<b>472,421</b>
<b>221030</b>	<b>Domestic Travel, Subsistence and Other Transportation Costs</b>	<b>856,350</b>	-	<b>150,000</b>	<b>200,000</b>	<b>210,000</b>	220,500
221030 1	Travel - Airline, Bus etc	256,350	-	50,000	50,000	52,500	55,125
221030 3	Daily Subsistence Allowance	600,000	-	100,000	150,000	157,500	165,375
<b>221050</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>4,500</b>	-	<b>2,000</b>	<b>11,000</b>	<b>11,550</b>	<b>12,128</b>
221050 2	Publishing & Printing services	4,500	-	2,000	11,000	11,550	12,128
<b>221080</b>	<b>Hospitality Supplies and Services</b>	<b>21,000</b>	-	<b>180,000</b>	<b>150,000</b>	<b>157,500</b>	<b>165,375</b>
221080 2	Board Committee, Conferences and Seminars	21,000	-	180,000	150,000	157,500	165,375
<b>221110</b>	<b>General Office Supplies and Services</b>	<b>9,500</b>	-	<b>7,500</b>	<b>7,500</b>	<b>7,875</b>	<b>8,269</b>
221110 1	General Office Supplies	9,500	-	7,500	7,500	7,875	8,269
<b>221120</b>	<b>Fuel, Oil and Lubricants</b>	<b>13,200</b>	-	<b>4,400</b>	<b>30,000</b>	<b>31,500</b>	<b>33,075</b>
221120 1	Refined Fuels and Lubricants for Transport	13,200	-	4,400	30,000	31,500	33,075
<b>221130</b>	<b>Other Operating Expenses</b>	<b>2,500,000</b>	-	<b>2,500,000</b>	-	-	-
221130 8	Legal Fees, Arbitration and Compensation Payments	2,000,000	-	2,000,000	-	-	-
221130 9	Management Fees	100,000	-	100,000	-	-	-
221131 0	Contracted Professional Services	200,000	-	200,000	-	-	-
221131 1	Contracted Technical Services	200,000	-	200,000	-	-	-
<b>222010</b>	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>6,300</b>	-	<b>2,700</b>	<b>30,000</b>	<b>31,500</b>	<b>33,075</b>

222010 1	Maintenance Motor Vehicles	6,300	-	2,700	30,000	31,500	33,075
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## 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
<b>TOTAL PER MONTH</b>			<b>2,018,510</b>	<b>2,027,510</b>	<b>3,081,693</b>	<b>3,112,510</b>	<b>3,143,635</b>
<b>TOTAL PER YEAR</b>			<b>24,222,120</b>	<b>24,330,120</b>	<b>35,154,316</b>	<b>35,505,859</b>	<b>5,211,898</b>

## **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 1PART 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 CFSP 2023 the department had an absorption rate of 45.70% for recurrent and 0 % for development. This was attributed by inadequate Funding of field activities i.e. Sub-County and Ward offices and Weak ICT infrastructure and capacity.

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

In the financial year 2024/2025, the department has been allocated Kshs 474,708,383 where Ksh 413,208,383 is for recurrent and Ksh61,500,000 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 461 staff members.
- Payment of Utilities 6.
- Office operations purchases within the office.
- Preparation and adoption of Bills, Policies and Plans e.g 1.Administration policy  
2.communication policy 3.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

Revenue sources	% of budget funding	actual estimates	baseline estimates	printed estimates	projections	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>Equitable Sharable Revenue</b>	100.00 %	398,719,258	315,084,448	367,498,494	404,248,343	444,673,178
<b>Unspent Balances</b>	0.00%	0	-	-	-	-
<b>Motor bike stickers</b>		0	16,640	63,159,111	69,475,022	76,422,524
<b>Storage charges, penalties,</b>		0	-	32,591	35,850	39,435

<b>finer</b>						
<b>Impounding charges</b>		0	-	217,273	239,000	262,900
<b>Human Resource Third party commissions</b>		0	-	4,345,458	4,780,004	5,258,004
<b>Administratio n and compliance</b>		0	-	1,629,547	1,792,502	1,971,752
<b>personal emoluments recoveries</b>		0	-	325,909	358,500	394,350
<b>KDSP 11</b>		0	0	37500000	41250000	45375000
<b>GRAND TOTAL</b>	<b>100.00 %</b>	<b>398,719,258</b>	<b>315,101,088</b>	<b>474,708,383</b>	<b>522,179,221</b>	<b>574,397,143</b>

#### 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**

Program me	Delivery Unit	Key Outputs	Key Performance Indicators.	actual estimates	base line estimates	printed estimates	projection	
				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	461	507.1	557.81
		Payments to social contributions (NITA, NSSF, Pension)	Number of staff paid	461	461	461	507.1	557.81
		General office purchases done.	No of office general office purchases done.	15	12	12	13.2	14.52
		Utility bills and services paid	No. of Utilities paid	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	461	461	507.1	557.81
		Preparation of Department plans	No. of Department plans prepared	1	1	1	1.1	1.21
		Intergovernmental relations (Public Holidays)	No of intergovernmental relations done	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 Plan, Programme Based Budget)	Number of Budget and other Policy documents prepared	5	2	2	2.2	2.42
		Preparation of Bills, Policies and Plans (Administration bill, enforcement and compliance bill)	No Bills, Policies and Plans of prepared	2	2	2	2.2	2.42
		Monitoring and reporting on flagship projects	No of monitoring & reporting on flagship projects done	20	25	25	27.5	30.25
SP 1.3 Filed Cordinatio n 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	27.5	30.25
		Training of staff	No of Staff Trained	40	200	200	220	242
SP 2.1 Human Resource Development.	Directorate of Human Resource development	Establishment of HR records Management system	No. of establishments done	1	1	1	1.1	1.21

&management	Medical Cover (Health Insurance)	No of staff on medical cover	461	461	461	507.1	557.81
	Internship Programme	no interns enrolled	0	30	30	33	36.3
	Training and capacity building	no of staff capacity built	12	154	154	169.4	186.34
	Mental wellness & Counselling Unit	Mental wellness & Counselling Unit established	0	100	100	110	121
	Continuous professional development of staff (SMC, SLADP)	No of staff on Continuous professional development	20	20	20	22	24.2
	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	11	12.1
	poilicy formulation	No of policies formulated	2	2	2	2.2	2.42
	Verification of certificates	No of certificates verified	0	100	100	110	121
	Legal Fee	No of legal fees developed	1	1	1	1.1	1.21
	Development and review of staff establishments, staffing plans and structure, detremine optimal staffing levels, undertake skill gap analysis, undertake payroll audit,	No of staff reviewed	461	461	461	507.1	557.81

		Performance Management	No of performance management developed	1	1	1	1.1	1.21
SP 2.2 Human Resource Mngement.	Directorate of Human Resource development & management	Printing and publications	No of publications printed	500	500	500	550	605
SP3.1 Corporate Communication	Directorate of Corporate Communication, Public Participation And Civic Education Support Services	Field coordination (Profiling projects)	No of field visits done	12	12	12	13.2	14.52
		Training and capacity building	no of staff capacity built	10	10	10	11	12.1
		Membership to professional bodies	No of staff enrolled to professional bodies	10	10	10	11	12.1
		Feedback mechanism	No of feedback mechanism formulated	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	6.05
		Co-ordination and management of Public participation	No of Co-ordination and management of Public participation done	10	10	10	11	12.1
		Rolling out civic education	No of sub-counties	5	5	5	5.5	6.05
		Handling public complains	No of public complains done	2	2	2	2.2	2.42
		Public access to information	No of wards to access information	5	20	20	22	24.2
		Monitoring and Evaluation	No of sub-counties monitored&evaluated	5	5	5	5.5	6.05

		Training and capacity building of the enforcement officers	No of officers trained	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	22	24.2
		participation in law enforcement and compliance	No of enforcement & compliance activities done	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	1.21

## 16.8 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS 2024/2025

SUMMARY OF PROGRAMMES AND SUB-PROGRAMMES						
Programme	Objectives	actual estimates	baseline estimates	printed estimates	projections	
		2023/24	2023/24	2024/2025	2025/2026	2026/2027
<b>P1. County Administration And Field Coordination Support Services</b>						
General Administration	Enhancing institutional efficiency and effectiveness in implementation and service delivery. Adherence to set up legal framework	309,480,990	217,608,088	<b>289,008,383</b>	317,909,221	349,700,143
policy		1,579,054	6,520,000	200,000	220,000	242,000
field coordination		1,040,458	10,000,000	12,000,000	13,200,000	14,520,000
<b>Sub-Total</b>		<b>312,100,502</b>	<b>234,128,08</b>	<b>301,208,383</b>	<b>331,329,221</b>	<b>364,462,143</b>

			8			
<b>P.2 Human Resources Management And Development</b>						
Human resource management	Strengthen human resource management and development	17,085,482	168,000	500,000	550,000	605,000
Human resource development		2,379,240	73,030,000	127,000,000	139,700,000	153,670,000
<b>Sub-total</b>		<b>19,464,722</b>	<b>73,198,000</b>	<b>127,500,000</b>	<b>140,250,000</b>	<b>154,275,000</b>
<b>P.3 Public Participation And Civic Education Support Services</b>						
Public Participation And Civic Education Support Services	To create awareness to the public on government projects, programmes and service delivery	1,067,584	3,000,000	1,000,000	1,100,000	1,210,000
<b>Sub-total</b>		<b>1,067,584</b>	<b>3,000,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
<b>P.4 Corporate Communication Support Services</b>						
Corporate Communication Support Services	To create awareness to the public on government projects, programmes and service delivery	1,086,450	2,075,000	1,000,000	1,100,000	1,210,000
<b>Sub-total</b>		<b>1,086,450</b>	<b>2,075,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
<b>P.5 Enforcement and Compliance Services</b>						
Enforcement and Compliance Services	To ensure compliance to county by laws	2,000,000	2,200,000	6,000,000	6,600,000	7,260,000
<b>Sub-total</b>		<b>2,000,000</b>	<b>2,200,000</b>	<b>6,000,000</b>	<b>6,600,000</b>	<b>7,260,000</b>
<b>P.6 Special programme</b>						
Special programme	To coordinate activities related to specific projects, emerging and	63,000,000	500,000	38,000,000	41,800,000	45,980,000

	crosscutting development issues affecting the county.					
<b>Sub-Total</b>		-	<b>500,000</b>	<b>38,000,000</b>	<b>41,800,000</b>	<b>45,980,000</b>
<b>Total</b>		<b>398,719,258</b>	<b>315,101,088</b>	<b>474,708,383</b>	<b>522,179,221</b>	<b>574,397,143</b>

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

Economic Classification	actual estimates	baseline estimates	printed estimates	projections	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>Current Expenditure</b>	<b>335,719,258</b>	<b>307,101,088</b>	<b>413,208,383</b>	<b>454,529,221</b>	<b>499,982,143</b>
Compensation to Employees	192,588,865	196,345,696	243,919,539	268,311,493	295,142,642
Use of Goods and Services	122,000,000	92,229,000	124,500,000	136,950,000	150,645,000
Social Benefits	21,130,393	18,526,392	44,788,844	49,267,728	54,194,501
Other Recurrent	-	-	-	-	-
<b>capital expenditure</b>	<b>63,000,000</b>	<b>8,000,000</b>	<b>61,500,000</b>	<b>67,650,000</b>	<b>74,415,000</b>
Acquisition of Non-Financial Assets	<b>63,000,000</b>	8,000,000	24,000,000	26,400,000	29,040,000
Other development	-	-	-	-	-
Grants and other transfers	-	-	37,500,000	41,250,000	45,375,000
<b>Total Expenditure</b>	<b>398,719,258</b>	<b>315,101,088</b>	<b>474,708,383</b>	<b>522,179,221</b>	<b>574,397,143</b>

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

Economic Classification	actual estimates	baseline estimates	printed estimates	projections	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>P1. COUNTY ADMINISTRATION AND FIELD COORDINATION SUPPORT SERVICES</b>					
<b>S.P1 General Administration and Support services</b>					
Current Expenditure	309,480,990	217,608,088	289,008,383	317,909,221	349,700,143
Compensation to Employees	192,588,865	195,192,866	243919539	268,311,493	295,142,642
Use of Goods and Services	761,732	3,888,830	300,000	330,000	363,000
Social Benefits	116,130,393	18,526,392	44788844	49,267,728	54,194,501
<b>S.P2 Policy and Planning Services</b>					
Current Expenditure	1,579,054	6,520,000	200000	220,000	242,000
Use of Goods and Services	1,579,054	6,520,000	200000	220,000	242,000
<b>S.P 1.3 Field coordination and administration</b>					
Current Expenditure	0	2,000,000	0	-	-
Use of goods and services	0	2,000,000	0	-	-
Capital Expenditure	0	8,000,000	12000000	13,200,000	14,520,000
<b>Total sub-Program</b>	<b>0</b>	<b>10,000,000</b>	<b>12000000</b>	<b>13,200,000</b>	<b>14,520,000</b>
<b>Total Programme Expenditure</b>	<b>0</b>	<b>234,128,088</b>	<b>301,208,383</b>	<b>331,329,221</b>	<b>364,462,143</b>
<b>P2HUMAN RESOURCES MANAGEMENT AND DEVELOPMENT</b>					
<b>S.P 1 HUMAN RESOURCE MANAGEMENT</b>					
Current Expenditure	17,085,482	168,000	500000	550,000	605,000
Use of Goods and Services	17,085,482	168,000	500000	550,000	605,000
<b>S.P2 HUMAN RESOURCE DEVELOPMENT</b>					
Current Expenditure	2,379,240	73,030,000	120,500,000	132,550,000	145,805,000
Use of Goods and Services	2,379,240	73,030,000	120,500,000	132,550,000	145,805,000
Capital Expenditure	0		7,000,000	7,700,000	8,470,000
Use of Goods and Services	0		7,000,000	7,700,000	8,470,000
<b>Total Programme Expenditure</b>	<b>2,379,240</b>	<b>73,198,000</b>	<b>127,500,000</b>	<b>140,250,000</b>	<b>154,275,000</b>
<b>P3 PUBLIC PARTICIPATION AND CIVIC EDUCATION SUPPORT SERVICES</b>					
<b>S.P1 Public Participation and Civic Education</b>					
Current Expenditure	1,067,584	3,000,000	1,000,000	1,100,000	1,210,000
Use of goods and services	1,067,584	3,000,000	1,000,000	1,100,000	1,210,000
<b>Total Programme Expenditure</b>	<b>1,067,584</b>	<b>3,000,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>

<b>P4 CORPORATE COMMUNICATION SUPPORT SERVICES</b>					
<b>S.P 1 Communication</b>					
Current Expenditure	1,086,450	2,075,000	1000000	1,100,000	1,210,000
Use of goods and services	1,086,450	2,075,000	1000000	1,100,000	1,210,000
<b>Total Programme Expenditure</b>	<b>1,086,450</b>	<b>2,075,000</b>	<b>1000000</b>	1,100,000	1,210,000
<b>P.5 SECURITY ENFORCEMENT AND COMPLIANCE SUPPORT SERVICES</b>					
Current Expenditure	2,000,000	2,200,000	1000000	1,100,000	1,210,000
Use of goods and services	2,000,000	2,200,000	1000000	1,100,000	1,210,000
Capital Expenditure	0	0	5,000,000	5,500,000	6,050,000
<b>Total sub-Program</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>6,000,000</b>	6,600,000	7,260,000
<b>P.6 SPECIAL PROGRAMME</b>					
Current Expenditure	1,040,458	500,000	500000	550,000	605,000
Use of goods and services	1,040,458	500,000	500000	550,000	605,000
Capital Expenditure	63,000,000		37500000	41,250,000	45,375,000
<b>Total sub-Program</b>	<b>64,040,458</b>	<b>500,000</b>	<b>38000000</b>	41,800,000	45,980,000
<b>Grand total</b>	<b>398,719,258</b>	<b>315,101,088</b>	<b>474,708,383</b>	522,179,221	574,397,143

**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	printed	estimates	projection	
		2023/2024	2024/2025	2025/2026	2026/2027
2110101	Basic Salaries	144,545,665	185,871,084	204,458,192	224,904,012
2110301	House Allowance	25,342,512	25,342,512	27,876,763	30,664,440
2110314	Transport Allowance	22,803,518	22,800,000	25,080,000	27,588,000
2110320	Leave Allowance	1,050,001	3,905,943	4,296,537	4,726,191
2710102	Service Gratuity	2,604,000	6,000,000	6,600,000	7,260,000
2710111	employer contribution to NSSF	165,600	774,500	851,950	937,145
2210799	NITA	353,400	814,344	895,778	985,356
2710107	Employer Contribution to pension	18,007,392	43,200,000	47,520,000	52,272,000
2210101	Electricity	180,000			
2210102	Water and Sewerage Charges	60,000			
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	300,000			
2210203	Courier and Postal Services	36,000			
2210503	Subscriptions to Newspapers, Magazines and Periodicals	210,000			
2210801	catering services	300,000			
2211101	General Office Supplies	100,000			
2211102	Supplies and Accessories for Computers and Printers	380,000			
2211103	Sanitary and Cleaning Materials supplies/service	32,000			
2220202	Maintenance of Office Furniture and Equipment	53,000			
3111002	purchase of uniforms	75,000			
3111002	purchase of computer	150,000			
3110701	purchase of office furniture	500,000			
3111002	purchase of printer/photocopier	300,000			
2220210	Maintenance of computer	60,000			
2211201	Fuel		300,000	330,000	363,000
<b>Total</b>		<b>217,608,088</b>	<b>289,008,383</b>	<b>317,909,221</b>	<b>349,700,143</b>

**POLICY AND PLANNING**

item code	Item Description	printed estimates2023/ 2024	estimates	projections	
		2023/2024	2024/2025	2025/2026	2026/2027
2211101	Stationery	5,000			
2210704	hall hire	1,119,946			
2210303	DSA(10 officers for 5 days)	1,108,000			
2210301	Transport Cost for 10 officers to and from	1,160,000			
2211201	Refined Fuels and Lubricants for Transport	286,000			
2220101	mv/ maintainance	450,000	200,000	220,000	242,000
2210801	catering facilities	1,107,054			
2210502	printing services	4,000			
2210504	Publicity	1,020,000			
2210302	Accommodation allowance (officers for 2 days)	140,000			
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	120,000			
<b>Total</b>		<b>6,520,000</b>	<b>200,000</b>	<b>220,000</b>	<b>242,000</b>

**FIELD COORDINATION AND ADMINISTRATION**

RECURRENT					
Item code	Item Description	printed	estimates	projection	
		2023/2024	2024/2025	2025/2026	2026/2027
2210301	Transport allowance	60,000			
2211201	Refined Fuels and Lubricants for Transport	220,000			
2220101	mv/ maintainance	300,000			
2210801	Catering services	600,000			
2210502	printing services	70,000			
2210504	publicity	250,000			
2210704	conference facility	500,000			
<b>Sub-Total</b>		<b>2,000,000</b>			
DEVELOPMENT					
3110 202	Construction of Non-residential building(offices)	8,000,000	12,000,000	13,200,000	14,520,000
<b>Total</b>		<b>10,000,000</b>	<b>12,000,000</b>	<b>13,200,000</b>	<b>14,520,000</b>

## 2) HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT

### a) HUMAN RESOURCES MANAGEMENT

Item code	Item Description	printed	estimates	projections	
		2023/2024	2024/2025	2025/2026	2026/2027
2210502	printing services	168,000	160,000	176,000	193,600
2210301	Transport allowance	-	200,000	220,000	242,000
2210303	Dsa	-	140,000	154,000	169,400
	<b>sub-total</b>	<b>168,000</b>	<b>500,000</b>	<b>550,000</b>	<b>605,000</b>

### b) HUMAN RESOURCE DEVELOPMENT

Item code	Item Description	printed	estimates	projections	
		2023/2024	2024/2025	2025/2026	2026/2027
		<b>recurrent</b>			
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	100,000,000	110,000,000	121,000,000
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	10,000,000	11,000,000	12,100,000
2210712	training allowance	10,000,000	10,000,000	11,000,000	12,100,000
	<b>sub-total</b>	<b>73,030,000</b>	<b>120,000,000</b>	<b>132,000,000</b>	<b>145,200,000</b>
		<b>development</b>			
	Digitilation	-	7,000,000	7,700,000	8,470,000
	<b>total</b>	<b>73,030,000</b>	<b>127,000,000</b>	<b>139,700,000</b>	<b>153,670,000</b>

### 3) PUBLIC PARTICIPATION AND CIVIC EDUCATION SUPPORT SERVICES

Item code	Item Description	printed	estimates	projections	
		2023/2024	2024/2025	2025/2026	2026/2027
2210 701	Training allowance	450,000	300,000	330,000	363,000
2210 301	Transport Cost	200,000	-	-	-
2210 801	catering facilities	100,000	50,000	55,000	60,500
2210 502	publication and printing services	920,000	100,000	110,000	121,000
2210 303	DSA	800,000	400,000	440,000	484,000
2211 101	stationary	60,000	-	-	-
2220 101	m/v maintainance	20,000	-	-	-
2211 201	fuel	52,000	50,000	55,000	60,500
3111 002	purchase of laptops,printers and computers	200,000	-	-	-
2210 704	conference facilities	98,000	-	-	-
2210 504	Publicity	100,000	100,000	110,000	121,000
	<b>TOTAL</b>	<b>3,000,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>

### 4) CORPORATE COMMUNICATION SUPPORT SERVICES

Item code	Item Description	printed	estimates	projections	
		2023/2024	2024/2025	2025/2026	2026/2027
2210303	DSA	70,000	200,000	220,000	242,000
2210301	Transport Cost	100,000	-	-	-
2210502	printing services	400,000	-	-	-
2210504	Publicity	100,000	100,000	110,000	121,000
2220101	m/v maintainance	300,000	-	-	-
2211201	fuel	75,000	-	-	-
2211306	membership and subscription to professional bodies	10,000	50,000	55,000	60,500
2210704	conference facilities	25,000	-	-	-
2211101	stationary				

		45,000	-	-	-
2110405	purchase of airtime	200,000	-	-	-
3111002	purchase of computer/laptops	250,000	230,000	253,000	278,300
2211011	purchase of cameras	400,000	300,000	330,000	363,000
2211102	supply of computer accessories	20,000	40,000	44,000	48,400
2210201	Purchase of phone	80,000	80,000	88,000	96,800
<b>Total</b>		<b>2,075,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>

#### 5)ENFORCEMENT AND COMPLIANCE SERVICES

Item code	Item Description	printed	estimates	projection	
		2023/2024	2024/2025	2025/2026	2026/2027
<b>RECURRENT</b>					
2211016	Purchase of uniforms	700,000	500,000	550,000	605,000
2210704	Training allowance	1,000,000	200,000	220,000	242,000
2211201	fuel	-	-	-	-
2220101	m/v maintainance	-	-	-	-
3110701	purchase of office furniture	200,000	-	-	-
3111002	purchase of computers/laptops	100,000	-	-	-
2211103	cleaning materials			-	-
2210303	DSA	200,000	300,000	330,000	363,000
	<b>SUB-TOTAL</b>	<b>2,200,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
<b>DEVELOPMENT</b>					
3111108	purchase of security gadgets	5,000,000	5,000,000	5,500,000	6,050,000
	sub total	-	<b>5,000,000</b>	<b>5,500,000</b>	<b>6,050,000</b>
	<b>total</b>	<b>2,200,000</b>	<b>6,000,000</b>	<b>6,600,000</b>	<b>7,260,000</b>

#### P.6 SPECIAL PROGRAMME

Item code	Item Description	printed	estimates	projections	
		2023/2024	2024/2025	2025/2026	2026/2027
<b>DEVELOPMENT</b>					
3111504	infrastructure and other civil works	-	37,500,000	41,250,000	45,375,000
	<b>sub-total</b>	-	<b>37,500,000</b>	<b>41,250,000</b>	<b>45,375,000</b>
<b>RECURRENT</b>					
2210303	DSA	100,000	100,000	110,000	10,000
2220101	m/v maintainance	30,000	30,000	33,000	3,000
2211201	fuel	22,000	22000	24,200	2,200
2210704	conference facilities	200,000	150,000	165,000	15,000
2210504	publicity	40,000	40000	44,000	4,000
2210801	Catering services	40,000	90,000	99,000	9,000
2211101	Stationery	68,000	68000	74,800	6,800
	<b>sub-total</b>	<b>500,000</b>	<b>500,000</b>	<b>550,000</b>	<b>50,000</b>
	<b>TOTAL</b>	<b>500,000</b>	<b>38,000,000</b>	<b>41,800,000</b>	<b>45,425,000</b>

## 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	12,000,000
HQ	KDSP 11	37,500,000
HQ	Digitilization of the HR Registry	7,000,000
<b>Total</b>		<b>61,500,000</b>

**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	211	58,384,207	63,253,552
E	67	15,233,472	30,520,024
F	51	19,138,292	25,052,322
G	43	14,058,809	20,058,222
H	15	7,141,051	17,523,000
J	21	6,672,965	10,622,212
K	10	8,522,116	12,022,855
L	14	5,547,236	11,352,410
N	10	14,330,312	14,330,312
P	10	16,464,159	27,002,561
Q	2	6,477,670	11,477,852
R	4	13,160,344	13,160,344
S	2	3,300,519	3,300,519
8	1	5,464,262	5,464,262
<b>TOTAL</b>	<b>508</b>	<b>214,872,088</b>	<b>288,708,383</b>

## CHAPTER SEVENTEEN

### 17.0 VOTE NO: 5276000000

#### 17.1 VOTE TITLE – COUNTY ATTORNEY

#### 17.2 PART A: VISION

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

#### 17.3 PART B: MISSION

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

#### 17.4 PART C: CONTEXT FOR BUDGET INTERVENTION

##### 17.4.1 Expenditure Trends

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

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

In the financial year 2024/2025 the county Attorney office has been allocated a total of Ksh 31,141,040 where Ksh 25,154,000 is recurrent and Ksh 5,987,040 is development.

##### 17.4.2 Major achievements for the period

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

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

Challenges/Milestones	Way forward
<p><b><u>1. Office Equipment</u></b> 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.</p>	<p>The County Law Office is in dire need of computers, a photocopy machine, a scanner, furniture, storage and most importantly a vehicle.</p>
<p><b><u>2.Failure to comply with Court Orders</u></b> 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</p>	<p>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</p>
<p><b><u>3. Lack of Interdepartmental Consultation</u></b> 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.</p>	<p>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</p>

### 17.4.4 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
- legal training
- gazettelement and publication
- development of county attorney library and E resource Centre

#### 17.4.5 SUMMARY OF THE REVENUE SOURCES 2024/2025-2026/2027

Revenue sources	Actual estimate	Baseline estimate	Budget estimate	Projection Estimate		Item code
	2022/23	2023/24	2024/2025	2025/2026	2026/2027	
Equitable sharable revenue	20,000,000	5,149,000	31,141,040	34,255,144	37,680,658	41,448,724
<b>Grand total</b>	<b>20,000,000</b>	<b>5,159,000</b>	<b>31,141,040</b>	<b>34,255,144</b>	<b>37,680,658</b>	<b>41,448,724</b>

#### 17.5 D STRATEGIC OBJECTIVES

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

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Budget estimate 2024/2025	Target	Target
					2025/2026	2026/2027
<b>Programme 1: General Administration and support services</b>						
<b>Outcome: Enhancing institutional efficiency and effectiveness in service Delivery</b>						
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
<b>Programme 2: Legal Governance, Legal training, Integrity Affairs Management and Support service</b>						
<b>Outcome: provision of legal services</b>						
SP:2 Legal Governance, Legal training, Integrity Affairs Management and Support service	County Attorney office	Settlement of court cases	Number of court case	40	50	100
	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	5	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
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**17.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES 2024/2025-2026/2027**

PROGRAMME	OBJECTIVES	SUB-PROGRAMS	Actual estimate	Baseline estimate	Budget	Projection ESTIMATES	
					Estimate	2025/2026	2026/2027
			2022/23	2023/2024	2024/2025		
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	20,660,539	22,726,593	24,999,252
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	10,480,501	11,528,551	12,681,406
		<b>TOTAL</b>	<b>20,900,000</b>	<b>5,149,000</b>	<b>31,141,040</b>	<b>34,255,144</b>	<b>37,680,658</b>

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

Economic Classification	Actual estimate	Baseline estimate	Budget estimate	Projection	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Compensations to employees	0	0	18,128,539	19,941,392.90	21,935,532.19
Use of Goods and Services	0	1,149,000	7,025,461	7,728,007.10	8,500,807.81
Acquisition of Non-Financial Assets	0	0	5,987,040	6,585,744.00	7,244,318.40
Other recurrent	0	4000000	0	-	-
<b>Total expenditure</b>	<b>-</b>	<b>5,149,000</b>	<b>31,141,040</b>	<b>34,255,144</b>	<b>37,680,658</b>

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

Economic Classification	Actual estimate	Baseline estimate	Budget Estimate	Projection
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	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>Programme 1: General administration Support Service</b>					
<b>Sub Programme 1.1: General administration Support Services</b>					
<b>Current Expenditure</b>	<b>0</b>	<b>0</b>	<b>20,660,539</b>	<b>22,726,593</b>	<b>24,999,252</b>
Compensation to employees	0	0	18,128,539	19,941,393	21,935,532
Use of Goods and Services	0	1149000	2,532,000	2,785,200	3,063,720
Other recurrent	0	0	0	0	0
<b>Programme 2:1 Legal Governance, Legal training, Integrity Affairs Management and Support service</b>					
<b>Sub Programme 2.1: Legal Governance, Legal training, Integrity Affairs Management and Support Service</b>					
<b>Current Expenditure</b>	<b>20,000,000</b>	<b>4,000,000</b>	<b>4,493,461</b>	<b>4,942,807</b>	<b>5,437,088</b>
Use of Goods and Services	20,000,000	4,000,000	4,493,461	4,942,807	5,437,088
Other recurrent	0	0	0	0	0
<b>Capital Expenditure</b>	<b>-</b>	<b>-</b>	<b>5,987,040</b>	<b>6,585,744</b>	<b>7,244,318</b>
Acquisition of Non-Financial Assets	0	0	5,987,040	6,585,744	7,244,318
<b>Total Expenditure</b>	<b>20,000,000</b>	<b>4,000,000</b>	<b>31,141,040</b>	<b>34,255,144</b>	<b>37,680,658</b>

## 17.10 PART I: DETAILS OF VOTE ITEMS

### 17.10.1 General Administration, Policy Planning and Support Services

#### a) General Administration, Policy Planning and Support Services

ITEM CODE	SUB ITEM DESCRIPTION	Budget Estimate	Projection	
		2024/25	2025/26	2026/27
2110101	Basic salary	9,476,904	10,424,594	11,467,054
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
	<b>SALARY MKT ADJUSTMEN</b>	<b>85,267</b>	<b>93,794</b>	<b>103,173</b>
2120101	NSSF	163,440	179,784	197,762
	Housing levy	242,292	266,521	293,173
21220103	Pension	586,308	644,939	709,433
2210799	NITA	7,200	7,920	8,712
2710102	Gratuity	674,088	741,497	815,646
2211201	Refined fuel and lubricant	1,500,000	1,650,000	1,815,000
2210503	subscription to newspaper, magazine and periodicals	48,000	52,800	58,080
2211101	General office supplies (papers, pencils, forms, small office equipment etc.	240,000	264,000	290,400

2220101	maintenance of moto vehicle	500,000	550,000	605,000
2220202	maintenance of equipment	112,000	123,200	135,520
3111003	purchase of tonner	132,000	145,200	159,720
	<b>Total</b>	<b>20,660,539</b>	<b>22,726,593</b>	<b>24,999,252</b>

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

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

Item Code	Sub Item Description	Budget Estimate	Projection	
		2024/25	2025/26	2026/27
2211201	legal fines	800,000	880000	968,000
2210303	DSA	812000	893200	982,520
2210701	travel allowance	220000	242000	266,200
2210504	campaign and awareness	700,000	770000	847,000
2210401	foreign accommodation	776000	853600	938,960
2210712	Training expense	1000000	1100000	1,210,000
2211200	printing and publishing	185,461	204007	224,408
	<b>Total</b>	<b>4,493,461</b>	<b>4,942,807</b>	<b>5,437,088</b>
3111112	purchase of software	5,987,040	6585744	7,244,318
	<b>Total development</b>	<b>5,987,040</b>	<b>6,585,744</b>	<b>7,244,318</b>
	<b>Total program</b>	<b>10,480,501</b>	<b>11,528,551</b>	<b>12,681,406</b>

**CHAPTER EIGHTEEN**  
**CHAPTER EIGHTEEN**

**18.0 VOTE NO: 5263000201**

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

**18.2 PART A: VISION**

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

**18.3 PART B:MISSION**

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

**18.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW**

**18.4.1 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 252,889,016 in which Kshs 217,887,016 is to fund recurrent while kshs 35,000,000 if to fund development expenditure.

**18.4.2 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

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

Challenges/Milestones	Way Forward
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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

#### **18.4.4 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 entities

#### 18.4.5 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	252,700,331	277,970,364	305,767,401	9910101
	<b>SUB-TOTAL</b>	<b>299,556,127</b>	<b>252,700,331</b>	277,970,364	305,767,401	
<b>Details of Local Revenue sources</b>						
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	
<b>SUB TOTAL</b>		<b>13,158,160</b>	<b>188,685</b>	<b>207,554</b>	<b>228,309</b>	
<b>GRAND TOTAL</b>		<b>312.714,287</b>	<b>252889016</b>	<b>278,177,918</b>	<b>305,995,709</b>	

#### 18.5 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.

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

PROGRAMME	SUB-PROGRAMMES	budget estimates	actual estimates	baseline estimates	printed estimates	projections
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		2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Policy planning, General administration and Support services	General administration and Support Services	-	-	171,604,393	164,490,616	180,939,678	199,033,645
	Policy development and planning	-	-	-	-	-	-
	<b>TOTAL</b>	-		<b>171,604,393</b>	<b>164,490,616</b>	<b>180,939,678</b>	<b>199,033,645</b>
Economic planning, Budgeting and Co-ordination services	Economic Planning and Budgeting formulation	223,565,878	175,263,607	47,299,894	66,698,400	73,368,240	80,705,064
	Monitoring, Evaluation and Reporting Services	3,449,909	2,704,543	7,800,000	1,500,000	1,650,000	1,815,000
	Community Development and Special Funding	252,901,327	198,261,019	-	-	-	-
	<b>TOTAL</b>	<b>479,917,114</b>	<b>376,229,170</b>	<b>52,089,106</b>	<b>68,198,400</b>	<b>75,018,240</b>	<b>82,520,064</b>
Resources Mobilization	Internal Resources Mobilization Services	90,272,028	70,768,408	49,600,000	-	-	-
	External Resources Mobilization	27,000,000	21,166,546	-	-	-	-
	<b>TOTAL</b>	<b>117,272,028</b>	<b>91,934,954</b>	<b>49,600,000</b>	-	-	-

Information Communication and Technology	ICT Management Support Services	3,100,000	2,430,233	-	-	-	-
	ICT Infrastructural Support Services	10,000,000	7,839,461	7,410,000	20,200,000	22,220,000	24,442,000
	<b>TOTAL</b>	<b>13,100,000</b>	<b>10,269,694</b>	<b>20,110,000</b>	<b>20,200,000</b>	<b>22,220,000</b>	<b>24,442,000</b>
	<b>GRAND TOTAL</b>	<b>610,289,142</b>	<b>478,433,818</b>	<b>312,714,287</b>	<b>252,889,016</b>	<b>278,177,918</b>	<b>305,995,709</b>

#### 18.5.2 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
<b>Current Expenditure</b>	<b>610,289,142</b>	<b>478,433,818</b>	<b>277,714,287</b>	<b>217,889,016</b>	<b>239,677,918</b>	<b>263,645,709</b>
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)	-	-	-	-	-	-
<b>Capital Expenditure</b>	-	-	<b>35,000,000</b>	<b>35,000,000</b>	<b>38,500,000</b>	<b>42,350,000</b>
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)	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>610,289,142</b>	<b>478,433,818</b>	<b>312,714,287</b>	<b>252,889,016</b>	<b>278,177,918</b>	<b>305,995,709</b>

**18.6 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	2023/2024	2024/2025	2024/2025	2025/2026	2025/2026	2026/2027	2026/2027
<b>Programme 1: Policy Planning, General Administration and Support Services</b>										
<b>Sub-Programme 1.1 Administration support services</b>										
<b>Current Expenditure</b>	-	-	<b>171,604,393</b>	-	<b>164,490,616</b>	-	<b>180,939,678</b>	-	<b>199,033,645</b>	-
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	-
<b>Sub Programme 1.2: Policy and Planning</b>										

<b>Current Expenditure</b>	-	-	-	-	-	-
Use of Goods and Services	-	-	-	-	-	-
other recurrent	-	-	-	-	-	-
<b>Capital Expenditure</b>	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
other development	-	-	-	-	-	-
<b>Programme 2: Economic Planning, Budgeting and Co-ordination services.</b>						
<b>Sub-Programme 2.1 Economic Planning Co-ordination</b>						
<b>Current Expenditure</b>	223,565,878	175,263,607	<b>47,299,894</b>	<b>46,698,400</b>	<b>51,368,240</b>	<b>56,505,064</b>
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	-	-	-
<b>Capital Expenditure</b>	-	-	<b>2,000,000</b>	<b>20,000,000</b>	<b>22,000,000</b>	<b>24,200,000</b>
Acquisition of Non-Financial Assets	-	-	2,000,000	20,000,000	22,000,000	24,200,000
<b>Sub-Programme 2.4: Monitoring and evaluation</b>						
<b>Current Expenditure</b>	3,449,909	2,704,543	<b>1,800,000</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
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	-	-	-
<b>Capital Expenditure</b>	-	-	<b>6,000,000</b>	-	-	-
Acquisition of Non-Financial Assets	-	-	6,000,000	-	-	-
<b>Sub-Programme 2.5: Community development and special funding</b>						

<b>Current Expenditure</b>	252,901,327	198,261,019	-	-	-	-
Kenya Devolution Support Programme Level I	252,901,327	198,261,019	-	-	-	-
<b>Capital Expenditure</b>	-	-	-	-	-	-
Kenya Devolution Support Programme Level II	-	-	-	-	-	-
Car and Mortgage Fund	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-
<b>Programme 4: Resource Mobilization</b>						
<b>Sub-Programme 4.1: Internal Resource Mobilization</b>						
<b>Current Expenditure</b>	<b>117,272,028</b>	<b>91,934,954</b>	<b>49,600,000</b>	-	-	-
Use of Goods and Services	117,272,028	91,934,954	39,100,000	-	-	-
Other recurrent	-	-	500,000	-	-	-
<b>Capital Expenditure</b>	-	-	<b>14,000,000</b>	-	-	-
Acquisition of Non-Financial Assets	-	-	14,000,000	-	-	-
<b>Programme 5: Information, Communication and Technology</b>						
<b>Sub-Programme 5.1: ICT</b>						
<b>Current Expenditure</b>	<b>13,100,000</b>	<b>10,269,694</b>	<b>13,300,000</b>	<b>5,200,000</b>	<b>5,720,000</b>	<b>6,292,000</b>
Use of Goods and Services	13,100,000	10,269,694	13,300,000	5,200,000	5,720,000	6,292,000
<b>Capital Expenditure</b>	-	-	<b>13,300,000</b>	<b>15,000,000</b>	<b>16,500,000</b>	<b>18,150,000</b>

Acquisition of Non-Financial Assets	-	-	13,300,000	15,000,000	16,500,000	18,150,000
<b>Total Expenditure Finance and Economic Planning</b>	<b>610,289,142</b>	<b>478,433,818</b>	<b>312,714,287</b>	<b>252,889,016</b>	<b>278,177,918</b>	<b>305,995,709</b>

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

**18.7.1 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	2023/2024
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 parctice 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	0	-				

		Office Supplies (papers, pencils, forms, small office equipment etc)			24,000	80,000	88,000	96,800
2211100	2211103	Sanitary 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 liason office	0	-	-	5,500,000	6,050,000	6,655,000

	rent	0	-	-	3,000,000	3,300,000	3,630,000
	<b>TOTAL</b>	<b>0</b>	<b>-</b>	<b>171,604,393</b>	<b>164,490,616</b>	<b>180,939,678</b>	<b>199,033,645</b>

**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
	<b>TOTALS</b>	0	0	0	<b>0</b>	0	<b>0</b>

**18.7.2: ECONOMIC PLANNING, BUDGET COORDINATION SUPPORTS SERVICES**

<b>Sub-Programme 1: Economic Planning And Budget Formulation Support Services</b>							
<b>ITEM CODE</b>	<b>SUB ITEM CODE</b>	<b>Sub Item Description</b>	<b>Budget Estimates</b>	<b>Actual Estimates</b>	<b>Printed Estimates</b>	<b>Projections</b>	
			<b>2022/2023</b>	<b>2022/2023</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
<b>RECURRENT</b>							
2210300	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	155000	113850.2997	556000	611600	672760
2210300	2210303	Daily Subsistence Allowance	5226978	3839309.755	12214400	13435840	14779424
2210400	2210401	Foregn Travel	100000	73451.80628	0	0	0
2210400	2210403	Foreign Dsa	10200000	7492084.241	0	0	0
2210500	2210502	Publishing and Printing Services	2030800	1491659.282	6430000	7073000	7780300
2210500	2210503	Subscriptions to Newspapers, Magazines and Periodicals	1600000	1175228.901	400000	440000	484000
2210500	2210504	Advertising, Awareness and Publicity Campaigns	5000000	3672590.314	6000000	6600000	7260000
2210700	2210704	Hire of Training Facilities and Equipment	2714	1993.482023	3500000	3850000	4235000
2210700	2210711	Tuition fee	539200	396052.1395	1360000	1496000	1645600
2210800	2210801	Catering	248600	182601.1904	400000	440000	484000

		Services(receptions), Accomodation, Gifts, Food and Drinks					
2211100	2211016	Purchase of Uniforms and Clothing - Staff	4000000	2938072.251	50000	55000	60500
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	905400	665032.6541	1054000	1159400	1275340
2211300	2211306	Subscription to professional bodies	5994873	4403342.503	24000	26400	29040
2211300	2211310	Contracted Professional Services	2000000	1469036.126	0	0	0
2211200	2211201	Refined Fuels and Lubricants for Transport	48000	35256.86702	924000	1016400	1118040
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	1020000	749208.4241	396000	435600	479160
3111000	3111001	Purchase of Office Furniture and Fittings	7000000	5141626.44	400000	440000	484000
2211300	2211313	Security Operations	12000000	8814216.754	1000000	1100000	1210000
3111000	3111002	Purchase of Computers	0	0	1750000	0	0
	2211102	Computer accessories	0	0	240000		
3111400	3111401	Feasibility studies	0	0	0	0	0
		commission	0	0	10000000	11000000	12100000
		<b>sub-total</b>	<b>58071565</b>	<b>42654613.43</b>	<b>46698400</b>	<b>49179240</b>	<b>54097164</b>
<b>DEVELOPMENT</b>							
		Valuation of assets	0	0	20000000	22000000	24200000

		Feasibility studies	25000000	18362951.57			
		<b>TOTAL</b>	<b>83071565</b>	<b>61017565</b>	<b>66698400</b>	<b>71179240</b>	<b>78297164</b>

### 18.7.3 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
		<b>Total</b>	<b>3,449,909</b>	<b>2,704,543</b>	<b>7,800,000</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>

#### 18.7.4 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
<b>RECCURENT</b>								
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	100,000	58333.28	136693.6	0	0	0

		Vehicles and cycles						
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 professional 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
<b>TOTAL</b>			<b>36,285,542</b>	<b>21166546</b>	<b>49600000</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 18.7.5 INFORMATION, COMMUNICATION AND TECHNOLOGY INFORMATION, COMMUNICATION AND TECHNOLOGY MANAGEMENT AND SUPPORT SERVICES

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	BUDGET ESTIMATES	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
				2022/2023	2023/2024	2024/2025	2024/2025	2025/2026
<b>RECCURENT</b>								
2211200	2210303	Daily						

		Subsistence Allowance	480,000	1,643,151	3,217,600	100,000	110,000	121,000
2210500	2210502	Printing and publishing	180,000	616,182	1,206,600	100,000	110,000	121,000
2210800	2210801	Catering services	10,000	34,232	67,033	200,000	220,000	242,000
2210300	2210301	Travel cost	60,000	205,394	402,200	140,000	154,000	169,400
2211000	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	400,000	1,369,293	2,681,333	100,000	110,000	121,000
2210800	2210704	Conference facilities	50,000	171,162	335,167	60,000	66,000	72,600
2210700	2210711	Tuition fee	400,000	1,369,293	2,681,333	250,000	275,000	302,500
2211300	2211306	Subscriptions to professional bodies	100,000	342,323	670,333	50,000	55,000	60,500
2210700	2210712	Training fee	60,000	205,394	402,200	1,200,000	1,320,000	1,452,000
2220200	2220210	Maintainance of ICT Equipment and Networks	1,260,000	4,313,272	8,446,200	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
		<b>sub-total</b>	<b>3,000,000</b>	<b>10,269,6</b>	<b>20,110,000</b>	<b>5,200,000</b>	<b>5,720,000</b>	<b>6,292,00</b>

				<b>94</b>				<b>0</b>
<b>DEVELOPMENT</b>								
		Equipping of the ict hub				5,000,000	5,500,000	6,050,000
		Automation of Fleet Management and Heavy Machinery				10,000,000	11,000,000	12,100,000
3111004	3111004	Installation of PABX	10000000	7899764.963	15469230.77	-	-	-
		<b>sub-total</b>	<b>10,000,000</b>	<b>7,899,765</b>	<b>15,469,231</b>	<b>15,000,000</b>	<b>16,500,000</b>	<b>18,150,000</b>
		<b>TOTAL</b>	<b>13,000,000</b>	<b>18,169,459</b>	<b>35,579,231</b>	<b>20,200,000</b>	<b>22,220,000</b>	<b>24,442,000</b>

### 18.8. LIST OF DEVELOPMENT PROJECTS

<b>DEVELOPMENT PROJECTS</b>		
<b>LOCATION</b>	<b>PROJECT</b>	<b>ESTIMATES</b>
HQ	Equipping of the ICT Hub	5,000,000
HQ	Automation of Fleet Management and Heavy Machinery	10,000,000
HQ	Valuation of Assets	20,000,000

	<b>TOTAL</b>	<b>35,000,000</b>
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## 18.9 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
<b>93</b>		<b>40,195,735</b>	<b>149,990,616</b>	<b>164,989,677.60</b>	<b>181,488,645.36</b>

## CHAPTER NINETEEN

## **19.0 VOTE NO: 5275000000**

### **19.1 VOTE TITLE: NYAMIRA MUNICIPALITY**

#### **19.2 PART A: VISION**

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

#### **19.3 PART B: MISSION**

Make Nyamira Municipality Habitable Safe, and Vibrant

#### **19.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW**

##### **19.4.1 Expenditure trends**

In the Financial Year 2022/2023, the department was allocated a total of kshs165,190,997 where kshs 19,881,381 is for recurrent and kshs 145,309,616 is for development including grant. As per 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 1<sup>st</sup> 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 atotal of kshs 159,232,201 where kshs 92,232,201 is for recurrent and kshs 67,000,000 is for development expenditure.

##### **19.4.2 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
- Laying of cabros to Nyamira referral mortuary

### **19.4.3 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 fuctions 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.



#### 19.4.4 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

#### 19.4.5 SUMMARY OF THE REVENUE SOURCES 2022/2023 -2025/2026

<b>N O</b>	<b>REVENUE SOURCES</b>	<b>Baseline 2023/2024</b>	<b>Printed estimates 2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
<b>1</b>	<b>Equitable share</b>	<b>155,531,277</b>	<b>41,972,644</b>	<b>46,169,908</b>	<b>50,786,899.24</b>
<b>2</b>	<b>LOCAL REVENUE</b>				
3	Market stall Rent	103,472	182,332	200,565	220,622
4	Daily Parking	1,236,720	3,179,271	3,497,198	3,846,918
5	Build Plan & Approval	652,498	1,753,970	1,929,367	2,122,304
6	I/Plot Rent	32,184	56,714	62,385	68,624
7	Plot Rent	436,485	769,147	846,062	930,668
8	Lands & Survey	68,401	120,532	132,585	145,844
9	Phys Planning	611,510	1,077,565	1,185,322	1,303,854
10	Land Rates	10,793,608	56,084,758	61,693,234	67,862,557

11	Advertisement Charges	8,645,515	35,521,004	39,073,104	42,980,415
12	Water, sanitation and irrigation fees	23,234	40,943	45,037	49,541
13	Garbage collection fees	367,678	647,900	712,690	783,959
14	Building material Cess	481,826	849,045	933,950	1,027,344
15	Adverts/promotional fees	0	-	0	0
16	Liquor	116,715	205,669	226,236	248,859
17	Registration fees /Renewal	2,642	4,656	5,122	5,634
18	Public Health	0	-		
19	Market Dues	177,254	312,346	343,581	377,939
20	S.B.P	4,658,687	13,209,249	14,530,174	15,983,191
21	S.B.P Appl.	78,462	138,260	152,086	167,295
22	Trade, Weights & Measures	110,295	194,355	213,791	235,170
23	SBP Private schools/vocational institutions	171,906	502,923	553,215	608,537
24	App. fee for private schools/vocational institutions	0	-		
25	Public Works approvals	46,234	81,470	89,617	98,579
26	cattle movement permit	53,942	95,053	104,558	115,014
27	Cattle Fee	363,705	880,795	968,875	1,065,762
28	Slaughter Fee	3,040	5,357	5,893	6,482
29	Veterinary	269,848	475,509	523,060	575,366
30	Agricultural Cess	486,868	857,928	943,721	1,038,093
31	fish permits	271	479	527	580
32	Storage charges, penalties, fines	7,000	12,335	13,569	14,925
	<b>TOTAL</b>	<b>30,000,000</b>	<b>117,259,557</b>	128,985,513	141,884,064
	<b>GRAND TOTAL</b>	<b>185,531,277</b>	<b>159,232,201</b>	<b>175,155,421</b>	<b>192,670,963.21</b>

### 19.5 PART D: PROGRAM OBJECTIVES

PROGRAMME	STRATEGIC OBJECTIVES
1. Finance and Administration support services	<ul style="list-style-type: none"> <li>To strengthen delivery and quality of services</li> </ul>
2. Environment and social support services	<ul style="list-style-type: none"> <li>To foster sustainable and environmentally safe development</li> </ul>
3. Municipal Infrastructure and Disaster Management support services	<ul style="list-style-type: none"> <li>Improve infrastructure and disaster mitigation</li> </ul>

**19.6 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.	actual 2022/2023	Baseline 2023/24	printed estimates 2024/2025	2025/2026	2026/2027
<b>Programme 1: FINANCE AND ADMINISTRATION SUPPORT SERVICES</b>								
<b>Outcome: To strengthen delivery and quality of services</b>								
<b>SP 1.1:</b> Administrative Support Services	Directorate of administration	Compensated employees	Payrolls run	12	12	100	120	120
		Utilities bills and services paid on monthly basis.	No of monthly Utilities paid	12	22	6	20	25
		Maintenance of office purchases	No of office purchases maintained	0	30	30	30	35
		general office purchases	No of office supplies purchased	0	22	22	25	25
		Reviewed planning documents ie. IDEP, CUIDS	No of documents reviewed	5	0	0	2	2

		etc						
<b>Policy and planning support services</b>		Training and Capacity Building of Staffs and Other Committee Members	No of officers trained	0	10	10	20	23
		induction of board members	No of board of board members inducted	0	10	10	10	10
		preparation of 5 year municipality plans( IDEP)	No of plans prepared	0	1	0	1	1
		Prepared budget and other policy documents	No of documents prepared.	5	0	0	5	5
	Directorate of Social and Environmental Support Services							

		Board committee meetings held	No. of meetings held	3	10	4	4	4

**Programme 2: Social and Environmental Support Services**

**Outcome: habitable and safe environment**

<b>SP 2.2</b> Environmental Services	Directorate of Social and Environmental Support Services	Garbage Collected in municipality	No. of towns/centers covered within the municipality	1	3	150	200	200
	Directorate of Social and Environmental Support Services	drainage works	No of drainage works done	1	1	1	10	10
		purchase of skips for waste collection	No of skips purchase	0	0	3	3	4

**Programme 3: Municipal Infrastructure and Disaster Management Support services**

		construction of municipality roadsNyaramba - Eronge - Kioge road	No. of towns/centers covered within the municipality	1	1	0	0	0
		formation and training disaster health safety committee	No of committee formed			5	2	2

		streetlight installation	No of streetlights installed	0	11	11	15	20
		Purchase of land	no of lands purchased	1	0	0	1	1
		Acquisition of Dumpsite	Number of dumpsites acquired	1	1	0	1	1

#### 19.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES, SUB-PROGRAMS 2024/2025

PROGRAMME	OBJECTIVES	SUB PROGRAMMES	Development	Recurrent	BUDGET FOR THE MTEF PERIOD		
					Printed estimates 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	-	53,790,401	53,790,401	59,169,441	65,086,385
		CSP 1.2 Finance and Planning	-	441,800	441,800	485,980	534,578
		<b>Sub-total</b>	-	<b>54,232,201</b>	<b>54,232,201</b>	<b>59,655,421</b>	<b>65,620,963</b>
CP2: Environment Services		CSP 2.2: Environment services	11,000,000	1,500,000	<b>12,500,000</b>	13,750,000	15,125,000
		<b>Sub-total</b>	<b>11,000,000</b>	<b>1,500,000</b>	<b>12,500,000</b>	<b>13,750,000</b>	<b>15,125,000</b>

CP 3: Municipal Infrastructure and Disaster Management support services	CSP 3.1: Transport and Infrastructure	56,000,000	36,500,000	92,500,000	101,750,000	111,925,000
	<b>Sub-total</b>	<b>56,000,000</b>	<b>36,500,000</b>	<b>92,500,000</b>	<b>101,750,000</b>	<b>111,925,000</b>
<b>TOTAL</b>		<b>67,000,000</b>	<b>92,232,201</b>	<b>159,232,201</b>	<b>175,155,421</b>	<b>192,670,963</b>

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

Expenditure Classification	Actual	Baseline	Printed estimates	Projection	
	2022/2023	2023/24	2024/2025	2025/2026	2026/2027
<b>Current Expenditure</b>	<b>19,881,381</b>	<b>65,225,362</b>	<b>92,232,201</b>	<b>101,455,421</b>	<b>111,600,963</b>
Compensation to employees	10,645,983	20,436,132	52,732,201	58,005,421	63,805,963
Use of Goods	2,580,000	22,653,735	4,500,000	4,950,000	5,445,000
Grants and other transfer	0	25,934,662	35,000,000	38,500,000	42,350,000
Other Recurrent	6,655,398	-	0	0	
<b>Capital Expenditure</b>	<b>19,400,000</b>	<b>120,305,915</b>	<b>67,000,000</b>	<b>73,700,000</b>	<b>81,070,000</b>
Grants and other transfer	133,424,216	35,000,000	0	0	-
Acquisition of Non-Financial assets	88,787,383	85,305,915	67,000,000	73,700,000	81,070,000
<b>Total Expenditure of Vote</b>	<b>165,190,997</b>	<b>185,531,277</b>	<b>159,232,201</b>	<b>175,155,421</b>	<b>192,670,963</b>

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

Economic Classification	Actual estimates	Baseline	Projections		
	2022/23	2023/24	2024/25	2025/2026	2026/2027
<b>Programme 1: Finance and Administration support services</b>					
<b>Sub-Programme 1.1 Administration support services</b>					
<b>Current Expenditure</b>	<b>12,695,150</b>	<b>20,436,132</b>	<b>53,790,401</b>	<b>59,169,441</b>	<b>65,086,385</b>
Compensation to Employees	10,645,983	13,136,965	52,732,201	58,005,421	63,805,963
Use of Goods and Services	2,049,167	7,299,167	1,058,200	1,164,020	1,280,422
<b>Sub-Programme 1.1 finance and administration</b>					

<b>Current Expenditure</b>	<b>2,370,833</b>	<b>35,789,230</b>	<b>441,800</b>	<b>485,980</b>	<b>534,578</b>
Use of Goods and Services	2,370,833	35,789,230	441,800	485,980	534,578
<b>Programme 2; Environment and Social services</b>					
<b>Current Expenditure</b>	<b>2,580,000</b>	<b>3,500,000</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
Use of Goods and Services	2,580,000	3,500,000	36,500,000	4,235,000	4,658,500
<b>Capital Expenditure</b>	<b>11,885,400</b>	<b>2,500,000</b>	<b>11,000,000</b>	<b>12,100,000</b>	<b>13,310,000</b>
Acquisition of Non-Financial Assets	11,885,400	2,500,000	11,000,000	12,100,000	13,310,000
<b>Total</b>	<b>14,465,400</b>	<b>6,000,000</b>	<b>12,500,000</b>	<b>13,750,000</b>	<b>15,125,000</b>
<b>Programme 3: MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES</b>					
<b>Sub-Programme 3.1: TRANSPORT AND INFRASTRUCTURAL SERVICES</b>					
<b>Capital Expenditure</b>	<b>133,424,216</b>	<b>117,805,915</b>	<b>56,000,000</b>	<b>61,600,000</b>	<b>67,760,000</b>
<b>Acquisition of Non-Financial Assets</b>	0	72,000,000	56,000,000	61,600,000	67,760,000
Other Capital Grants and Transfers	133,424,216	45,805,915	0	55,425,157	60,967,673
<b>Recurrent expenditure</b>	<b>2,235,398</b>	<b>5,500,000</b>	<b>36,500,000</b>	<b>40,150,000</b>	<b>44,165,000</b>
Use of Goods and Services	2,235,398	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
<b>GRAND TOTAL</b>	<b>165,190,997</b>	<b>123,305,915</b>	<b>159,232,201</b>	<b>175,155,421</b>	<b>192,670,963</b>

## 19.10 PART I: HEADS AND ITEMS

### 19.10.1 ADMINISTRATION SUPPORT SERVICES

#### a) administration and support services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD		
		2024/25	2025/26	2026/27
2110101	Basic salary	19,907,616	21,898,378	24,088,215

2110301	House allowances	5,740,428	6,314,471	6,945,918
2110314	Commuter allowances	5,827,584	6,410,342	7,051,377
2110320	Leave allowance	2,161,451	2,377,596	2,615,356
2210799	Training Levy fee	2,800,000	3,080,000	3,388,000
2210101	recruitment of board members	3,000,000	3,300,000	3,630,000
2210202	casual workers	4,830,816	5,313,898	5,845,287
	NHIF	2,280,000	2,508,000	2,758,800
	NITA	1,071,240	1,178,364	1,296,200
2710111	Pension	2,640,000	2,904,000	3,194,400
2710102	Gratuity	2,473,066	2,720,373	2,992,410
2210202	internet connection			
2210101	Electricity	200,000	220,000	242,000
2210102	Water and sewerage charges			
2210203	Courier and postal services			
2210503	Newspapers, Magazines			
2210603	Rent and Rates- Non-Residential	468,200	515,020	566,522
2211016	purchase of staff uniforms	150,000	165,000	181,500
2211029	purchase of protective gear	150,000	165,000	181,500
2210801	Catering Services	90,000	99,000	108,900
<b>TOTAL</b>		<b>53,790,401</b>	<b>59,169,441</b>	<b>65,086,385</b>

**b) FINANCE AND PLANNING SUPPORT SERVICES**

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Printed estimates	Projections	
		2024/25	2025/2026	2026/27
2210303	Dsa	80,000	88,000	96,800
2210708	Trainer Allowance	150,000	165,000	181,500
2210302	Accommodation allowance	-	-	-
2210302	Transport refund			
2210809	board allowances	106,800	117,480	129,228
2210504	Advertisement Charges	-	-	-
2211101	General Office Supplies	-	-	-
2210711	Tuition fee	105,000	115,500	127,050
<b>TOTAL</b>		<b>441,800</b>	<b>485,980</b>	<b>534,578</b>

**19.10.2 MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES**

SUB-ITEM CODE	SUB ITEM DESCRIPTION	printed estimates	Projections	
		2024/25	2025/26	2026/27
2210303	Dsa	596,000	655,600	721,160
2210801	Catering Services	13,000		
2211201	Refined Fuel and Lubricants	440,000	484,000	532,400
2211006	Purchase of Workshop Tools and Equipment	235,000	258,500	284,350
2220101	Motor Vehicle Maintenance	216,000	237,600	261,360
2630101	KUSP(UG)	35,000,000	38,500,000	42,350,000
	<b>TOTAL RECURRENT</b>	<b>36,500,000</b>	<b>40,150,000</b>	<b>44,165,000</b>
3111504	Civil works KURA	50,000,000	55,000,000	60,500,000
3111504	installation of streetlights	6,000,000	6,600,000	7,260,000

	<b>TOTAL DEVELOPMENT</b>	<b>56,000,000</b>	<b>61,600,000</b>	<b>67,760,000</b>
	<b>TOTAL</b>	<b>92,500,000</b>	<b>101,750,000</b>	<b>111,925,000</b>

### 19.10.3 ENVIRONMENT AND SOCIAL SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Projections		
		2024/25	2025/26	2026/27
2210303	DSA	600,000	660,000	726,000
2211201	fuel for Vehicle (Km)	700,000	770,000	847,000
2220201	mv/ maintainance	200,000	220,000	242,000
	<b>TOTAL REC</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
3110499	Infrastructural	5,000,000	5,500,000	6,050,000
3111504	Dumping sites	6,000,000	6,600,000	7,260,000
	<b>Total</b>	<b>11,000,000</b>	<b>12,100,000</b>	<b>13,310,000</b>
	<b>TOTAL</b>	<b>12,500,000</b>	<b>13,750,000</b>	<b>15,125,000</b>

### 19.11 LIST OF DEVELOPMENT PROJECTS

Project name	Description	Location	Actual estimates 2022/2023	Baseline estimates 2023/24	Printed estimates 2024/2025
Acquisition of Dumpsite	Excavation, land filling and fencing of the dumpsite	Municipality	10,000,000	-	0
Solar Street Lights	Installation of Solar Street Lights	Municipality	0	0	6,000,000
		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	2,500,000	0
Road improvement	Improvement of roads to bitumen standards	Municipality	0	50,000,000	50,000,000
Fire station	Construction of septic tank, slab, mechanical and electrical works	Municipality	0	10,000,000	0
KMTC- Nyamira Referral hospital	Laying of Cabros	Municipality	0	4,000,000	0
Kenya Urban Support Program conditional grant	Grant	Municipality		35,000,000	
Kenya Urban Support Program (UDG) Opening balance	Grant	Municipality		10,805,915	

			155,460,354		
Skips	Purchase of skips for waste collection	Municipality	0	<b>0</b>	<b>5,000,000</b>
Drainage works	Drainage works	Township	0	<b>0</b>	<b>6,000,000</b>
			<b>170,860,354</b>	<b>117,805,915</b>	<b>67,000,000</b>

## **CHAPTER TWENTY**

## **CHAPTER TWENTY**

### **20.0 VOTE: 5278000000**

### **20.1 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 30<sup>th</sup> 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 2<sup>nd</sup> Quarter Report,2023, as at 31<sup>st</sup> 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. 115,644,517 where Kshs. 100,644,517 is for recurrent expenditure and 15,000,000 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;

<b>No</b>	<b>Challenges/milestones</b>	<b>Way forward</b>
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

No	Challenges/milestones	Way forward
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 135 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 Agricultural bills
- Support to poultry farming
- Construction of a fish multiplication center at Kitaru Dam
- Purchase of fingerlings in Magwagwa ward
- Construction of Fodder Formulation Center at Sironga
- Construction of County Hatchery at Nyamira North
- Construction of Honey Refinery at Nyamira South
- 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	147,117,352	114,590,085	93,542,557	102,896,813	113,186,494	9910101
2	Livestock Value Chain Support Project-Gok	0	0	28,647,360	0	0	0	1320202
	Sub total	147,117,352	147,117,352	143,237,445	93,542,557	133,685,875	147,054,463	
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	<b>Slaughter Fee</b>	26,655	14,410	16,044	214,709	236,180	259,798	1450105
4	<b>Veterinary</b>	16,015,570	761,977	3,498,757	9,305,593	10,236,152	11,259,768	1450105
5	<b>fish permits</b>	0	550	0	120,125	132,138	145,351	
	<b>Sub Totals</b>	<b>19,732,583</b>	<b>2,755,405</b>	<b>11,871,915</b>	<b>22,101,960</b>	<b>24,312,156</b>	<b>26,743,372</b>	
<b>Grand Total</b>		<b>166,849,935</b>	<b>149,872,757</b>	<b>155,109,360</b>	<b>115,644,517</b>	<b>157,998,031</b>	<b>173,797,835</b>	

## 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

## 20.6 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	budget Estimate	Actual Estimate	Baseline Estimates	Printed Estimate	Projections	
				2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027

<b>Programme 1: Policy Planning, General Administration and Support Service</b>									
General Administration and Support Services	Administration	Salaries, wages and personnel emoluments paid	No. Of staff impost paid in time	107	107	107	132	140	150
		Agriculture policies developed	No. Of policies developed	1	1	2	2	2	2
		Staff trained (Promotional & Competence)	No. Of staff trained/attended courses	0	0	20	25	30	30
		Budgets, Annual Development plans, Sector plans prepared	No. Of plans developed	5	5	5	5	5	5
<b>Programme 3: Fisheries Development and Promotion Services</b>									
Aquaculture Promotion Services	Directorate Of Fisheries	Farmers trained on all Value Chains	No of farmers trained	0	0	20,000	2,000	30,000	45,000
		Certified tilapia & catfish seeds purchased	No of fingerlings issued to farmers	100,000	100,000	0	25,000	600,000	900,000
		Fishing gears purchased	No of fishing gears purchased	1	1	0	3	0	0
<b>Programme 4: Livestock Promotion and Development</b>									
		Livestock Value Chain Support Project-GoK	No of poultry farmers trained on Dairy Farming	0	0	8000	8,500	8800	9680
		Provision of poultry to farmers	No of chicks distributed to farmers	2,000	2,000	0	3,170	5,000	6,000
		Provision of beehives to farmers	No of beehives distributed to farmers	20	20	0	65	100	120
		Farmers trained on livestock development	No of farmers trained	500	500	800	7,000	10,000	11,000
<b>4.2: Animal Health Disease and Management</b>									
	Veterinary	Animals inseminated	No of dose of semen procured	10,000	10,000	13000	16,000	18,000	20,000
			No of animals inseminated	10,000	8,047	13000	16,000	18,000	20,000
		Diseases and pest controlled	No of animals vaccinated (cattle)	10,000	12,614	20,000	113,000	124,300	136,730

			No of bulls castrated	0	0	1000	5,000	5,500	6,050
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**20.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2024/2025-2026/2027**

Programmes	Sub-Programmes	Objectives	Budget Estimate	Actual Estimate	Baseline Estimate	Printed estimate			Projection	
						REC	DEV	2024/2025	2025/2026	2026/2027
			2022/2023	2022/2023	2023/2024					
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	100,418,347	97,126,827	-	97,126,827	106,839,510	117,523,461
	Sp 1.2 Policy Planning		1,474,918	1,160,200	517,690	517,690	-	517,690	569,459	626,405
			150,424,950	136,567,245	100,936,037	97,644,517	97,644,517	97,644,517	97,644,517	97,644,517

P 3 :Fisheries Development And Promotion Services	Sp 3.1aquacultur e Development	Increase Fish Farming And Consumption And Making It An Economic Enterprise In The County	2,001,616	1,959,400	6,500,000	1,000,000		1,000,000	1,100,000	1,210,000
			2,001,616	1,959,400	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	2,877,100	32,109,360	1,000,000	3,000,000	4,000,000	4,400,000	4,840,000
			3,069,140	2,877,100	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	9,768,028	14,500,000	1,000,000	12,000,00	13,000,000	14,300,000	15,730,000
			10,064,229	9,768,028	14,500,000	1,000,000	12,000,000	13,000,000	14,300,000	15,730,000
Totals			166,849,935	151,171,773	154,045,397	100,644,517	112,644,517	115,644,517	117,444,517	119,424,517

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

Economic Classification	Budget Estimates	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
<b>Current Expenditure</b>	<b>149,334,335</b>	<b>140,260,273</b>	<b>110,898,037</b>	<b>100,644,517</b>	<b>110,708,969</b>	<b>121,779,866</b>
<b>Compensation to Employees</b>	133,714,252	131,039,967	92,812,929	86,125,831	94,738,414	104,212,256

<b>Use of Goods and Services</b>	5,546,741	5,111,565	11,948,291	3,855,000	4,240,500	4,664,550
<b>Social Benefits</b>	9,813,342	3,888,957	6,136,817	10,018,686	11,020,555	12,122,610
<b>Other Recurrent</b>	260,000	219,784	0	645,000	709,500	780,450
<b>Capital Expenditure</b>	<b>11,000,000</b>	<b>10,911,500</b>	<b>43,147,360</b>	<b>15,000,000</b>	<b>16,500,000</b>	<b>18,150,000</b>
<b>Acquisition of Non-Financial Assets</b>	3,000,000	2,991,000	8,300,000	8,000,000	8,800,000	9,680,000
<b>Capital Grants and other transfers</b>	0	0	28,647,360	0	0	0
<b>Other Development</b>	8,000,000	7,920,500	6,200,000	7,000,000	7,700,000	8,470,000
<b>Total Expenditure</b>	<b>160,334,335</b>	<b>151,171,773</b>	<b>154,045,397</b>	<b>115,644,517</b>	<b>127,208,969</b>	<b>139,929,866</b>

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

	<b>Budget Estimates</b>	<b>Actual Estimates</b>	<b>Baseline Estimates</b>	<b>Printed Estimates</b>	<b>Projection Estimates</b>	
	<b>2022/2023</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>

<b>Programme 1: Policy Planning, General Administration And Support Services</b>						
<b>Current Expenditure</b>	<b>150,240,032</b>	<b>136,567,245</b>	<b>101,526,818</b>	<b>97,644,517</b>	<b>107,408,969</b>	<b>118,149,866</b>
<b>Compensation To Employees</b>	133,714,252	131,039,967	92,812,929	86,125,831	94,738,414	104,212,256
<b>Use Of Goods And Services</b>	1,671,756.00	1,638,321	1,986,292	1,290,000	1,419,000	1,560,900
<b>Social Benefits</b>	9,813,342	3,888,957	6,727,597	10,018,686	11,020,555	12,122,610
<b>Other Recurrent</b>		0	0	210,000	231,000	254,100
<b>Sub Total</b>	<b>145,199,350</b>	<b>136,567,245</b>	<b>101,526,818</b>	<b>97,644,517</b>	<b>107,408,969</b>	<b>118,149,866</b>
<b>PROGRAMMES 2: Fisheries development and promotion services</b>						
<b>Current Expenditure</b>	<b>1,001,616</b>	<b>961,400</b>	<b>3,500,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
<b>Use Of Goods And Services</b>	841,616	841,616	2,365,200	565,000	621,500	683,650
<b>Other Recurrent</b>	160,000	119,784	1,134,800	435,000	478,500	526,350

<b>Capital Expenditure</b>	<b>1,000,000</b>	<b>998,000</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Acquisition Of Non-Financial Assets</b>	1,000,000	998,000	-	0	0	0
<b>Grants And Other Transfers</b>			0		0	0
<b>Other Development</b>	0		3,000,000	0	0	0
<b>Sub Total</b>	<b>2,001,616</b>		<b>6,500,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
<b>PROGRAMME 3: Livestock Production and Marketing Services</b>						
<b>Current Expenditure</b>	<b>1,069,140</b>	<b>884,100</b>	<b>2,962,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
<b>Use Of Goods And Services</b>	969,140	784,100	2,682,000	1,000,000	1,100,000	1,210,000
<b>Other Recurrent</b>	100,000	100,000	280,000	0	0	0
<b>Capital Expenditure</b>	<b>2,000,000</b>	<b>1,993,000</b>	<b>29,147,360</b>	<b>3,000,000</b>	<b>3,300,000</b>	<b>3,630,000</b>
<b>Acquisition Of Non-Financial Assets</b>	2,000,000	1,993,000	0	1,000,000	1,100,000	1,210,000
<b>Other Development</b>	0		500,000	2,000,000	2,200,000	2,420,000

<b>Grant Transfer</b>	0		28,647,360	0	0	0
<b>TOTAL</b>	<b>3,069,140</b>	<b>2,877,100</b>	<b>32,109,360</b>	<b>4,000,000</b>	<b>4,400,000</b>	<b>4,840,000</b>
<b>PROGRAMMES 4: VETERINARY SERVICES</b>						
<b>Current Expenditure</b>	<b>2,064,229</b>	<b>1,847,528</b>	<b>3,500,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
<b>Use Of Goods And Services</b>	2,064,229	1,847,528	3,500,000	1,000,000	1,100,000	1,210,000
<b>Other Recurrent</b>	0		0	0	0	0
<b>Capital Expenditure</b>	<b>8,000,000</b>	<b>7,920,500</b>	<b>11,000,000</b>	<b>12,000,000</b>	<b>13,200,000</b>	<b>14,520,000</b>
<b>Acquisition Of Non-Financial Assets</b>	0		6,200,000	7,000,000	7,700,000	8,470,000
<b>Other Development</b>	8,000,000	7,920,500	4,800,000	5,000,000	5,500,000	6,050,000
<b>Sub Total</b>	<b>10,064,229</b>	<b>9,768,028</b>	<b>14,500,000</b>	<b>13,000,000</b>	<b>14,300,000</b>	<b>15,730,000</b>
<b>GRAND TOTAL</b>	<b>148,268,490</b>	<b>149,212,373</b>	<b>154,045,397</b>	<b>115,644,517</b>	<b>127,208,969</b>	<b>139,929,866</b>



**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	70,203,542	77,223,896	84,946,285
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	8,167,727	8,984,499	9,882,949
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
<b>TOTAL</b>		<b>0</b>	<b>100,936,037</b>	<b>97,644,517</b>	<b>101,778,572</b>	<b>122,956,430</b>

**a. S.P 2: Policy and planning**

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Projected Estimate		
		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
<b>TOTAL</b>		-	<b>517,690</b>	<b>517,690</b>	<b>569,459</b>	<b>626,405</b>

**P.3 FISHERIES DEVELOPMENT PROMOTION SERVICES.**

**a. S.P 3.1 Aquaculture promotion services**

<b>RECURRENT</b>						
<b>SUB ITEM CODE</b>	<b>ITEM</b>	<b>Actual Estimate</b>	<b>Baseline Estimates</b>	<b>Printed Estimate</b>	<b>Projections</b>	
		<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
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	DSA		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 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		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
<b>TOTAL</b>		<b>1,001,616</b>	<b>3,500,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>

**2. P.4 LIVESTOCK PROMOTION AND DEVELOPMENT**

**a. S.P 4.1 Livestock Management and value addition**

<b>RECCURENT</b>						
<b>SUB ITEM CODE</b>	<b>ITEM</b>	<b>Actual Estimates</b>	<b>Baseline Estimates</b>	<b>Printed Estimates</b>	<b>Projection Estimates</b>	
		<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
2210101	Electricity			100,000	110,000	121,000
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	-	-
<b>TOTAL</b>		<b>1,069,140</b>	<b>2,962,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>

<b>DEVELOPMENT</b>
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SUB ITEM CODE	ITEM	Actual Estimates	Baseline 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	2,000,000	2,200,000	2,420,000
2210704	Hire of Training Facilities and Equipment		15,000	0	0	0
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	400,000	440,000	484,000
2220101	Maintenance Expenses - Motor Vehicles and cycles		44,497	100,000	110,000	121,000
2610100	Grants and Transfers		28,647,360	0	0	0
3111302	Purchase of Animals and Breeding Stock	1,000,000	0	500,000	550,000	605,000
<b>TOTAL</b>		<b>1,000,000</b>	<b>29,147,360</b>	<b>3,000,000</b>	<b>3,300,000</b>	<b>3,630,000</b>

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

#### a. SP 5.1: 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
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,		36,000	40,000	44,000	48,400

	Software, and Networks				
<b>TOTAL</b>		<b>1,227,864</b>	<b>3,500,000</b>	<b>1,000,000</b>	<b>1,100,000</b>

<b>DEVELOPMENT</b>						
<b>SUB ITEM CODE</b>	<b>ITEM</b>	<b>Actual Estimates</b>	<b>Baseline Estimates</b>	<b>Printed Estimates</b>	<b>Projections</b>	
		<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
3111302	Purchase of Animals and Breeding Stock	6,000,000	4,200,000	3,200,000	3,520,000	3,872,000
2211029	Purchase of Safety Gear		800,000	0	0	0
2211201	Refined Fuels and Lubricants for Transport		1,300,000	1,545,000	2,168,100	2,384,910
2211026	Purchase of Vaccines and Sera	2,000,000	2,000,000	4,000,000	6,701,200	7,371,320
2210303	Daily Subsistence Allowance		120,000	500,000	550,000	605,000
2220101	Maintenance Expenses - Motor Vehicles and cycles		400,000	755,000	829,950	912,945
2211003	Veterinarian Supplies and Materials		180,000	0	0	0
3110704	Purchase of Bicycles and Motorcycles		2,000,000	2,000,000	2,200,000	2,420,000
<b>TOTAL</b>		<b>8,000,000</b>	<b>11,000,000</b>	<b>12,000,000</b>	<b>15,969,250</b>	<b>17,566,175</b>

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

### a. CAPITAL PROJECTS

<b>Department</b>	<b>Project name</b>	<b>Description of activity</b>	<b>Location</b>	<b>CFSP 2024 APPROVED</b>
<b>Livestock and fisheries development</b>	Poultry Support	Supply of chicks	Magwagwa	500,000
	Training of Farmers	Capacity Building	Bomwagamo Ward	500,000
	Dairy Enhancement	Bull Castration	Countywide	2,000,000
	Artificial Inseminated Service	Cows inseminated	Countywide	5,000,000
	Animal Health and Welfare Management Services	Vaccines distributed	Countywide	5,000,000
	Meat Inspection and Safety Services	Safety of livestock products	Countywide	2,000,000
<b>TOTAL</b>				<b>15,000,000</b>

**TOTAL DEVELOPMENT=15,000,000**



## **CHAPTER TWENTY-ONE**

### **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. 1,284,348,663 where Ksh. 1,224,548,663 will be for recurrent expenditure and Ksh. 59,800,000 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

<b>CHALLENGES/MILESTONES</b>	<b>LESSONS LEARNT</b>	<b>WAY FORWARD AND RECOMMENDATIONS</b>
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	There is a need to allocate	Lobby for adequate

and non-pharmaceuticals were still a challenge during the reporting period	more resources for essential medicines and non-pharmaceuticals	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		ITEM CODES
	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	
Equitable share	5,829,561	5,829,561	1,060,758,218	1,172,580,663	1,289,838,729	1,418,822,602	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	
<b>GRAND TOTAL</b>	<b>26,777,061</b>	<b>26,777,061</b>	<b>1,085,818,328</b>	<b>1,284, 348,663</b>	<b>1,412,783,529</b>	<b>1,554,061,882</b>	

**21.5 PART D: PROGRAM OBJECTIVES**

<b>Programme</b>	<b>Objectives</b>
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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
<b>P1: GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES</b>								
<b>SP 1 GA and support services</b>								
<b>Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county and health policy formulation</b>								
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
<b>P2: PROMOTIVE AND PREVENTIVE HEALTH SERVICES</b>								
<b>SP1: Communicable Disease Control</b>								
<b>Outcome: Increased life expectancy rates</b>								
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	No of eateries and food processing	56	76	80	88	97

		Interventions	entities inspected					
			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
<b>P3 HEALTH ADMINISTRATION &amp; POLICY PLANNING</b>								
<b>SP 1: Health sector planning and budgeting</b>								
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
<b>SP 2: Health Sector Monitoring and Evaluation</b>								
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	BASLINE DEVELOPMENT	ACTUAL 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 support services	To improve institutional efficiency and effectiveness in service delivery	General administration and policy planning support services	-	-	-	-	1,009,094,540	-	1,009,094,540	1,107,780,663	-	1,107,780,663	1,218,558,729	1,340,414,602
<b>PROGRAMME TOTAL</b>								<b>1,009,094,540</b>	<b>-</b>	<b>1,009,094,540</b>	<b>1,107,780,663</b>	<b>-</b>	<b>1,107,780,663</b>	<b>1,218,558,729</b>	<b>1,340,414,602</b>
2	Promotive and preventive health service	To provide quality diagnosis	Communicable disease control	5,255,529	-	-	-	1,416,470	41,700,000	43,116,470	565,000	59,800,000	60,365,000	66,401,500	73,041,650

	s	stic, curati ve and rehabi litativ e servic es													
			Health promoti on	574,0 32		-	-	32,107,318		32,107,31 8	114,703,00 0	-	114,703,00 0	126,173,30 00	138,790,63 0
<b>PROGRAMME TOTAL</b>								<b>33,523,788</b>	<b>41,700,000</b>	<b>75,223,78 8</b>	<b>115,268,00 0</b>	<b>59,800,0 00</b>	<b>175,068,00 0</b>	<b>192,574,80 0</b>	<b>211,832,28 0</b>
3	Health adminis tration and policy plannin g		Policy plannin g and Budgeti ng	928,3 29	791,4 60	-	-	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
<b>PROGRAMME TOTAL</b>								<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>	1,650,000	1,815,000
<b>TOTAL BUDGET</b>								<b>1,044,118,3 28</b>	<b>41,700,000</b>	<b>1,085,818, 328</b>	<b>1,224,548, 663</b>	<b>59,800,0 00</b>	<b>1,284,348, 663</b>	<b>1,412,783,5 29</b>	<b>1,554,061, 882</b>

**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
<b>Current Expenditure</b>	<b>1,631,957,261</b>	<b>1,025,582,000</b>	<b>1,224,548,663</b>	<b>1,344,803,529</b>	<b>1,479,283,882</b>
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
<b>Capital Expenditure</b>	<b>341,188,626</b>	<b>42,200,000</b>	<b>59,800,000</b>	<b>65,780,000</b>	<b>66,401,500</b>
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	59,800,000	<b>65,780,000</b>	<b>66,401,500</b>
Development projects	76,256,369	0	0	0	0
<b>Total Expenditure</b>	<b>1,973,145,887</b>	<b>1,067,782,000</b>	<b>1,284,348,663</b>	<b>1,412,783,529</b>	<b>1,554,061,882</b>

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

<b>PRIMARY HEALTH CARE</b>				
<b>P1 General Administration, Policy and Planning, and support services</b>				
	<b>Baseline 2023/2024</b>	<b>Estimate 2024/2025</b>	<b>Projection 2025/2026</b>	<b>Projection 2026/2027</b>
<b>Current Expenditure</b>	<b>1,009,094,540</b>	<b>1,107,780,663</b>	<b>1,218,558,729</b>	<b>1,340,414,602</b>
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
<b>Programme Total</b>	<b>1,009,094,540</b>	<b>1,107,780,663</b>	<b>1,218,558,729</b>	<b>1,340,414,602</b>
<b>P2: Health Administration, Policy Planning, budgeting and M&amp;E</b>				
<b>Current Expenditure</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
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
<b>Programme Total</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
<b>P3: Promotive and Preventive Health Service</b>				
<b>Current Expenditure</b>	<b>23,941,678</b>	<b>115,268,000</b>	<b>124,594,800</b>	<b>137,054,280</b>
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
<b>Capital Expenditure</b>	<b>41,700,000</b>	<b>59,800,000</b>	<b>65,780,000</b>	<b>72,358,000</b>
Acquisition of Non-Financial Assets	41700000	59,800,000	65,780,000	72,358,000
Capital Grants to Govt. Agencies	0	0	0	0
DANIDA County contribution	0	0	0	0

<b>Programme Total</b>	<b>65,641,678</b>	<b>175,068,000</b>	<b>192,574,800</b>	<b>211,832,280</b>
<b>PRIMARY HEALTH CARE</b>	<b>1,076,236,218</b>	<b>1,284,348,663</b>	<b>1,412,783,529</b>	<b>1,554,061,882</b>

## 21.10 PART J: HEADS AND ITEMS

### PRIMARY HEALTH SERVICES

#### P1: GENERAL ADMINISTRATION, POLICY PLANNING, AND SUPPORT SERVICES

<b>PROGRAMME 1: GENERAL ADMINISTRATION, PLANNING, MANAGEMENT SUPPORT AND COORDINATION</b>					
<b>S.P 1: GENERAL ADMINISTRATION AND POLICY PLANNING</b>					
<b>CODE</b>	<b>SUB ITEM</b>	<b>Printed 2023/2024</b>	<b>Estimate 2024/2025</b>	<b>Projection 2025/2026</b>	<b>Projection 2026/2027</b>
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 practising 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
<b>TOTAL</b>		<b>1,009,094,540</b>	<b>1,107,780,663</b>	<b>1,218,558,729</b>	<b>1,340,414,602</b>

## **P2: PROMOTIVE AND PREVENTIVE HEALTH SERVICES**

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**PROGRAMME: PREVENTIVE AND PROMOTIVE HEALTH CARE - RECURRENT**

<b>CODE</b>	<b>SUB ITEM</b>	<b>Baseline 2022/2023</b>	<b>Printed Estimates 2023/2024</b>	<b>Estimate 2024/2025</b>	<b>Projection 2025/2026</b>	<b>Projection 2026/2027</b>
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
<b>PROGRAMME TOTAL RECURRENT</b>		<b>14,854,088</b>	<b>33,523,788</b>	<b>115,268,000</b>	<b>126,794,800</b>	<b>139,474,280</b>
<b>DEVELOPMENT</b>						
3110202	Civil works		41,700,000	59,800,000	65,780,000	72,358,000
<b>DEVELOPMENT TOTAL</b>			<b>41,700,000</b>	<b>59,800,000</b>	<b>65,780,000</b>	<b>72,358,000</b>
<b>TOTAL PROGRAMME</b>			<b>75,223,788</b>	<b>175,068,000</b>	<b>192,574,800</b>	<b>211,832,280</b>

**P3: HEALTH ADMINISTRATION, POLICY PLANNING, M&E AND SUPPORT SERVICES**

<b>CODE</b>	<b>SUB ITEM</b>	<b>Printed Estimates 2023/2024</b>	<b>Estimates 2024/2025</b>	<b>Projected 2025/2026</b>	<b>Projected 2026/2027</b>
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	-	-	-	-
<b>PROGRAM TOTAL</b>		<b>1,500,000</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>

## DETAILS OF DEVELOPMENT PROJECTS

DEVELOPMENT	PROJECT	Budget Estimate 2024/2025
Flagship	Equipping of Magwagwa inpatient ward	7,500,000
Flagship	Equipping of Nyamusi Health centre	7,500,000
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
BOGICHORA	Completion of Kenyambi HC staff house	1,200,000
BONYAMATUTA	Nyakeore Health Center Staff House Completion	1,000,000
BOSAMARO	Completion of Twin Staff House at Igenaitambe	1,000,000
BOSAMARO	Renovation of Nyanturago HC	1,000,000
COUNTYWIDE	Opening/Commissioning of complete dispensaries	28,000,000
MEKENENE	Nyagacho OPD	3,000,000
<b>TOTAL</b>		<b>59,800,000</b>

## 21.11 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
<b>TOTAL</b>		<b>1166</b>	<b>1,489,974,033</b>	<b>1,026,973,661</b>

## **CHAPTER TWENTY-TWO**

### **CHAPTER SIXTEEN**

#### **122.0 VOTE NO: 5275000000**

#### **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 186,736,131 where kshs 15,612,809 is for recurrent and Kshs 171,123,322 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**

4. The department will deliver the following services and outputs;
5. Payments of utilities and Bills
6. General office operations
7. Induction of board members and new staffs
8. Garbage Collection
9. Formulation and training of disaster health safety committee
10. Installation of municipality streetlights
11. Drainage works in township
12. Purchase of skip loader for waste collection
13. Maintenance of roads towards dumpsite roads

#### **16.4.5 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	97,986,131	107,784,744	118,563,219
Market stall Rent	0	0	173,065	190,372	209,409
Daily Parking	0	0	3,068,510	3,375,361	3,712,897
Build Plan & Approval	0	0	1,091,355	1,200,491	1,320,540
I/Plot Rent	0	0	53,831	59,214	65,136
Plot Rent	0	0	730,055	803,061	883,367
Lands & Survey	0	0	114,406	125,847	138,431
Phys Planning	0	0	1,022,799	1,125,079	1,237,587
Land Rates	0	0	35,608,073	39,168,880	43,085,768
Advertisement Charges	0	0	31,478,035	34,625,839	38,088,422
Water, Sanitation and irrigation fees	0	0	38,862	42,748	47,023
Garbage collection fees	0	0	614,970	676,467	744,114
Building material Cess	0	0	805,892	886,481	975,129
Adverts/promotional fees	0	0	0	-	-
Liquor	0	0	195,216	214,738	236,211
Registration fees /Renewal	0	0	4,419	4,861	5,347
Public Health	0	0	0	-	-
Market Dues	0	0	296,472	326,119	358,731
S.B.P	0	0	10,792,019	11,871,221	13,058,343

S.B.P Appl.	0	0	131,233	144,356	158,792
Trade, Weights & Measures	0	0	184,477	202,925	223,217
SBP Private schools/vocational institutions	0	0	287,527	316,280	347,908
Application fee for private schools/vocational institutions	0	0	0	-	-
Public Works approvals	0	0	77,330	85,063	93,569
cattle movement permit	0	0	90,222	99,244	109,169
Cattle Fee	0	0	608,325	669,158	736,073
Slaughter Fee	0	0	5,085	5,594	6,153
Veterinary	0	0	451,341	496,475	546,123
Agricultural Cess	0	0	814,324	895,756	985,332
fish permits	0	0	454	499	549
Storage charges, penalties, fines	0	0	11,709	12,880	14,168
TOTAL	0	0	88,750,000	97,625,000	107,387,500
TOTAL	0	0	186,736,131	205,409,744	225,950,719

### 16.5 PART D: PROGRAM OBJECTIVES

PROGRAMME	STRATEGIC OBJECTIVES
Finance and Administration support services	To strengthen delivery and quality of services
Environment and social support services	To foster sustainable and environmentally safe development

Municipal Infrastructure and Disaster Management support services	Improve infrastructure and disaster mitigation
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**16.6 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	Base line 2023 /24	printed estimates 2024/ 2025	2025/ 2026	2026/ 2027
Programme 1: FINANCE AND ADMINISTRATION SUPPORT SERVICES									
Outcome: To strengthen delivery and quality of services									
SP 1.1: Administrative Support Services	Directorate of administration	Compensated employees	Payrolls run	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	No of office	0	0	0	30	30	35

	purchases	purchases maintained						
	general office purchases	No of office supplies purchased	0	0	0	22	25	25
	Reviewed planning documents ie. IDEP, CUIDS etc	No of documents reviewed	0	0	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	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	Director ate of Social and Environ mental Support Services	Garbage Collected in municipali ty	No. of towns/cent ers covered within the municipalit y	0	0	0	150	200	200
		drainage works	No of drainage works done	0	0	0	1	10	10
		purchase of skips for waste collection	No of skips purchase	0	0	0	3	3	4

		construction of municipality roadsNyaramba - Eronge - Kioge road	No. of towns/c enters covered within the municipality	0	0	0	0	0	0
	Directorate of Social and Environmental Support Services	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

**22.7 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	166,123,322	200,000	166,323,322	182,955,654	201,251,220
TOTAL			171,123,322	15,612,809	186,736,131	205,409,744	225,950,719

**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	171,123,322	188,235,654	207,059,220
Grants and other transfer				150,123,322	165,135,654	181,649,220
Acquisition of Non-Financial assets	0	0	0	21,000,000	23,100,000	25,410,000
Total Expenditure of Vote	0	0	0	186,736,131	17,951,627	17,951,627

**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 1.1 finance 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	166,123,322	206,935,654	227,629,220
Acquisition of Non-Financial Assets	0	0	0	16,000,000	17,600,000	19,360,000

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
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>186,786,131</b>	<b>224,887,281</b>	<b>247,376,009</b>

## 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	2026/27
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	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	396,812
2710111	pension	0	0	0	0	542,412	656,319
2710102	gratuity	0	0	0	0	1,553,033	1,879,170
2210101	Electricity		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	SUB ITEM DESCRIPTION	Budget estimate	Actual estimates	Baseline estimates	PRINTED ESTIMAT	PROJECTION
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CODE		ES					
		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	0 KISIP	0	0		150,123,322	165,135,654	181,649,219
3111504	Maintanance of roads towards dumpsite roads	0	0	0	2,000,000	2,200,000	2,420,000
3111504	Purchase of skip loader	0	0	0	13,000,000	14,300,000	15,730,000
3111504	Physical planning for keroka	0	0	0	3,000,000	3,300,000	3,630,000
	TOTAL DEVELOPMENT	0	0	0	166,123,322	182,735,654	201,009,219.6
TOTAL		0	0	0	166,323,322	182,955,654	201,251,220

### 22.10.3 ENVIRONMENT AND SOCIAL SUPPORT SERVICES

SUB-	SUB ITEM	Budget	Actual	Baseline	printed	projections
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ITEM CODE	DESCRIPTION	estimates	estimates	estimates	estimates		
		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

## **CHAPTER TWENTY-THREE**

### **23.0 VOTE: 5281000000**

### **23.1 VOTE TITLE: NYAMIRA DISABILTY 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**

Number	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
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>6,222,500</b>	<b>6,844,750</b>	<b>7,529,225</b>	

**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
<b>P1 General administration, policy planning and support services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,222,500</b>	<b>6,844,750</b>	<b>7,529,225</b>
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,222,500</b>	<b>6,844,750</b>	<b>7,529,225</b>

**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
<b>Current Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,222,500</b>	<b>6,844,750</b>	<b>7,529,225</b>
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
<b>Capital Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,222,500</b>	<b>6,844,750</b>	<b>7,529,225</b>

**23.8 PART G; SUMMARY 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
<b>Programme 1: Policy Planning, General Administration and Support Services</b>						
<b>Sub-Programme 1.1 Administration support services</b>						
<b>Current Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,722,500</b>	<b>5,194,750</b>	<b>5,714,225</b>
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
<b>Sub-Programme 1.2 Policy Planning</b>						
<b>Current Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	0	0	0	1,500,000	1650000	1815000
<b>Capital Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital transfers other urgency (Disability fund)	0	0	0	0	0	0
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,222,500</b>	<b>6,844,750</b>	<b>7,529,225</b>

**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	No of office equipment	0	0	0	14	20	20

		operations purchased	and operations purchased						
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 ITEM 23.10.1 P.1 General administration and support services, Policy planning**

**a General administration and support services**

<b>Itemised Budget - CP 1.1.1 General administration and support services</b>						
<b>SUB-ITEM CODE</b>	<b>SUB ITEM DESCRIPTION</b>	<b>Budget Estimate 2022/2023</b>	<b>Actual Estimate 2022/2023</b>	<b>Printed Estimates 2024/2025</b>	<b>Estimates 2025/2026</b>	<b>Estimates 2026/2027</b>
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	Maintenance 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
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>4,722,500</b>	<b>5,194,750</b>	<b>5,714,225</b>

**b Policy and Planning**

<b>Itemized budget- CSP 1.1.2 Policy and Planning</b>						
<b>Sub-Item Code</b>	<b>Sub Item Description</b>	<b>Budget Estimate 2022/23</b>	<b>Actual Estimate 2022/23</b>	<b>Printed Estimate 2024/2025</b>	<b>Estimates 2025/2026</b>	<b>Estimates 2026/2027</b>

	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
<b>Total Sub-programme</b>		<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>

## **24.0 VOTE: 5284000000**

### **24.1 VOTE TITLE: NYAMIRA WATER AND SANITATION COMPANY**

#### **24.2 PART A: VISION**

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

#### **24.3 PART B: MISSION**

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

#### **24.4 PART C BUDGET INFORMATION AND PERFORMANCE REVIEW**

##### **24.4.1 Expenditure trends**

In the budget for financial year 2024/2025, the Nyamira Water and Sanitation Company has been allocated Ksh. 10,000,000 for recurrent expenditure. The total allocation for the department is Ksh. 10,000,000 expected to deliver the interventions.

##### **24.4.2 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

##### **24.4.5 SUMMARY OF THE REVENUE SOURCES 2022/2023-2024/2025**

<b>NO</b>	<b>REVENUE SOURCES</b>	<b>Budget Estimates 2024/2025</b>	<b>Projected Estimates 2025/2026</b>	<b>Projected Estimates 2026/2027</b>	<b>ITEM CODE</b>
1	Equitable Sharable Revenue	10,000,000	11,000,000	12,100,000	9910101
<b>GRAND TOTAL</b>		<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>	

#### **24.5 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.

#### 24.6 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
<b>Program 1: Policy, Planning, general administration and support services</b>						
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	

#### 24.7 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	10,000,000	11,000,000	12,100,000	100105269
<b>Sub-total</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>	

#### 24.8 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
<b>Current Expenditure</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>
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	7,277,500	8,005,250	8,805,775
Other Recurrent	0	0	0
<b>Capital Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acquisition of Non-Financial Assets	0	0	0
<b>Total Expenditure</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>

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

<b>NYAMIRA WATER AND SANITATION COMPANY</b>			
<b>Sub-Program 5.1 General Administration and support services</b>			
	<b>Budget Estimate 2024/2025</b>	<b>Projected Estimate 2025/2026</b>	<b>Projected Estimate 2026/2027</b>
<b>Current Expenditure</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>
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	7,277,500	8,005,250	8,805,775
<b>Total</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>

**24.10 PART I: HEADS AND ITEMS**

**24.10.1 NYAMIRA WATER AND SANITATION COMPANY**

**a) General administration, policy planning and support services**

<b>Item code</b>	<b>Item Description</b>	<b>Budget Estimates 2024/2025</b>	<b>Projections 2025/2026</b>	<b>Projections 2026/2027</b>
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
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
<b>TOTAL</b>		<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>

**7.12 PART J: PERSONNEL ESTABLISHMENT**

<b>JOB GROUP</b>	<b>NUMBER OF INPOST</b>	<b>Target Annual Salary</b>	<b>Projected Estimates</b>	
		<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
		2,722,500	2,994,750	3,294,225
<b>TOTAL</b>		<b>2,722,500</b>	<b>2,994,750</b>	<b>3,294,225</b>



## **CHAPTER 24**

**5282: NYAMIRA REVENUE BOARD**

**24.1 Expenditure Trends**

In the financial year 2024/2025 the department has been allocated a total of Ksh. 27,722,500 where Ksh. 17,722,500 is recurrent expenditure and Ksh. 10,000,000 is development expenditure.

**24.2 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

**24.3 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	27,722,500	29,494,750	31,444,225	9910101
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>27,722,500</b>	<b>29,494,750</b>	<b>31,444,225</b>	

**24.4 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

**24.5 SUMMARY OF EXPENDITURE BY PROGRAMS AND SUB-PROGRAM**

<b>5281: NYAMIRA REVENUE BOARD</b>		
<b>General administration policy planning support services</b>	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 equipment)	400,000
	Training and capacity building	400,000
<b>Sub-total</b>		<b>3,622,500</b>
<b>Resources Mobilization</b>	Actual Revenue collection at mapped points	3,100,000
	Revenue co-ordination, supervision and inspection	2,000,000
	preparation of the finance Act	2,000,000
	Purchase of motor vehicle	7,000,000
<b>Sub-total</b>		<b>14,100,000</b>
<b>Program Total</b>		<b>17,722,500</b>

**DEVELOPMENT EXPENDITURE**

<b>NYAMIRA REVENUE BOAD</b>		
Revenue Office (container building)	Township	10,000,000
<b>TOTAL</b>		<b>10,000,000</b>

## 25.0 VOTE: 5284000000

### 25.1 VOTE TITLE: NYAMIRA WATER AND SANITATION COMPANY

#### 25.2 PART A: VISION

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

#### 25.3 PART B: MISSION

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

#### 25.4 PART C BUDGET INFORMATION AND PERFORMANCE REVIEW

##### 25.4.1 Expenditure trends

In the budget for financial year 2024/2025, the Nyamira Water and Sanitation Company has been allocated Ksh. 10,000,000 for recurrent expenditure. The total allocation for the department is Ksh. 10,000,000 expected to deliver the interventions.

##### 25.4.2 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

##### 25.4.5 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	10,000,000	11,000,000	12,100,000	9910101
<b>GRAND TOTAL</b>		<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>	

#### 25.5 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.

## 25.6 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
<b>Program 1: Policy, Planning, general administration and support services</b>						
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	

## 25.7 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	10,000,000	11,000,000	12,100,000	100105269
<b>Sub-total</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>	

## 25.8 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
<b>Current Expenditure</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>
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	7,277,500	8,005,250	8,805,775
Other Recurrent	0	0	0
<b>Capital Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>
Acquisition of Non-Financial Assets	0	0	0
<b>Total Expenditure</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>

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

<b>NYAMIRA WATER AND SANITATION COMPANY</b>			
<b>Sub-Program 5.1 General Administration and support services</b>			
	<b>Budget Estimate 2024/2025</b>	<b>Projected Estimate 2025/2026</b>	<b>Projected Estimate 2026/2027</b>
<b>Current Expenditure</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>
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	7,277,500	8,005,250	8,805,775
<b>Total</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>

**25.10 PART I: HEADS AND ITEMS**

**25.10.1 NYAMIRA WATER AND SANITATION COMPANY**

**a) General administration, policy planning and support services**

<b>Item code</b>	<b>Item Description</b>	<b>Budget Estimates 2024/2025</b>	<b>Projections 2025/2026</b>	<b>Projections 2026/2027</b>
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
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
<b>TOTAL</b>		<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>

**25.12 PART J: PERSONNEL ESTABLISHMENT**

<b>JOB GROUP</b>	<b>NUMBER OF INPOST</b>	<b>Target Annual Salary</b>	<b>Projected Estimates</b>	
		<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
		2,722,500	2,994,750	3,294,225
<b>TOTAL</b>		<b>2,722,500</b>	<b>2,994,750</b>	<b>3,294,225</b>

## CHAPTER TWENTY SIX

### 5283: NYAMIRA INVESTMENT CORPORATION

#### 26.1 Expenditure Trends

In the financial year 2024/2025 the department has been allocated a total of Ksh. 9,722,500 .

#### 26.2 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

#### 26.3 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
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>9,722,500</b>	<b>10,694,750</b>	<b>10,694,750</b>	

#### 26.4 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

#### 26.5 SUMMARY OF EXPENDITURE BY PROGRAMS AND SUB-PROGRAM

5281: NYAMIRA REVENUE BOARD		
<b>General administration policy planning support services</b>	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
<b>Sub-total</b>		<b>9,722,500</b>

## **CHAPTER TWENTY-SEVEN**

### **5282: NYAMIRA REVENUE BOARD**

#### **27.0 VOTE: 5281000000**

#### **27.1 VOTE TITLE: NYAMIRA REVENUE BOARD**

#### **27.2 PART A: VISION**

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

#### **27.3 PART B: MISSION**

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

#### **27.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW**

##### **27.4.1 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.

##### **27.4 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

##### **27.4.1 Expenditure Trends**

In the financial year 2024/2025 the department has been allocated a total of Ksh. 27,722,500 where Ksh. 17,722,500 is recurrent expenditure and Ksh. 10,000,000 is development expenditure.

##### **27.4.2 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

##### **27.4.3 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
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>7,722,500</b>	<b>8,494,750</b>	<b>9,344,225</b>	

## 27.5 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.	

### 27.5.1 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	-	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,622,500</b>	<b>3,984,200</b>	<b>4,382,620</b>
Resources Mobilization	Resources Mobilization	117,272,028	91,934,954	49,600,000	4,100,000	4,510,000	4,961,000
	<b>TOTAL</b>	<b>117,272,028</b>	<b>91,934,954</b>	<b>49,600,000</b>	<b>4,100,000</b>	<b>4,510,000</b>	<b>4,961,000</b>

### 27.5.2 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
<b>Current Expenditure</b>				<b>217,889,016</b>	<b>239,677,918</b>	<b>263,645,709</b>
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
<b>Total Expenditure</b>				<b>7,722,500</b>	<b>8,494,200</b>	<b>305,995,709</b>

**27.6 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
<b>Programme 1: Policy Planning, General Administration and Support Services</b>						
<b>Sub-Programme 1.1 Administration support services</b>						
<b>Current Expenditure</b>	-	-	0	<b>3,622,500</b>	<b>3,984,750</b>	<b>4,383,225</b>
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
<b>Sub Programme 1.2: Policy and Planning</b>						
<b>Current Expenditure</b>	-	-	-	-	-	-
Use of Goods and Services	-	-	-	-	-	-
other recurrent	-	-	-	-	-	-

<b>Programme 1: Resource Mobilization</b>						
<b>Sub-Programme 1.1: Resource Mobilization</b>						
<b>Current Expenditure</b>	<b>117,272,028</b>	<b>91,934,954</b>	<b>49,600,000</b>	<b>4100000</b>	<b>4510000</b>	<b>4961000</b>
Use of Goods and Services	117,272,028	91,934,954	39,100,000	4100000	4510000	4961000
Other recurrent	-	-	500,000	-	0	0
<b>Total Expenditure Finance and Economic Planning</b>	<b>610,289,142</b>	<b>478,433,818</b>	<b>312,714,287</b>	<b>7,722,500</b>	<b>8,494,750</b>	<b>9,344,225</b>

## 27.7PART 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 estimates	Actual	Baseline	Budget Estimate 2024/2025	Estimate s 2025/2026	Estimate s 2026/2027
				2022/2023	Estimate 2022/2023	Estimate s 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	25000000	25000000	27500000	30250000
		Revenue co-ordination, supervision and inspection	No. of inspections done	0	0	250000	250000	275000	302500
		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

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

### 27.8.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

#### a) General Administration and Support Services

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	budget estimates 2022/2023	actual estimates 2022/2023	baseline estimates 2023/2024	printed estimates 2024/2025	projections	
							2025/2026	2026/2027
2110100	2110101	Basic salaries	-	-	-	1,200,000	1,320,000	1,452,000
2110300	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
		<b>TOTAL</b>	-	-	-	<b>3,622,500</b>	<b>3,984,750</b>	<b>4,383,225</b>

## 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
		<b>TOTAL</b>	<b>36,285,542</b>	<b>21,166,546</b>	<b>49,600,000</b>	<b>4,100,000</b>	<b>4,510,000</b>	<b>4,961,000</b>

## 27.9 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
<b>1</b>		<b>-</b>	<b>2,722,500</b>	<b>2,994,750</b>	<b>3,294,225</b>