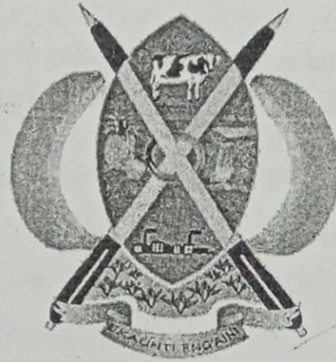


REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NYAMIRA

THE FIRST SUPPLEMENTARY PROGRAMME
BASED BUDGET

2024/2025

COUNTY ASSEMBLY OF NYAMIRA
OFFICE OF THE CLERK

★ 18 NOV 2024 ★

RECEIVED

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

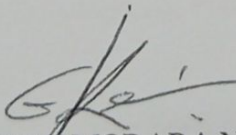
The County Government of Nyamira 2024/2025 First Revised Programme Based Budget (PBB) has been prepared in line with the provisions of Section 135 of the Public Finance Management Act, 2012.

The Budget Estimates have been generated based on the County Fiscal Strategy Paper 2023 which took into consideration the equitable share from the national government, local revenue, conditional grants from other international bodies. The budget is guided by specified strategic priorities and policy goals of Nyamira County. The Budget outlines key priority programmes to be funded in 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. The County Government will continue to put in place mechanisms that will help overcome these challenges by strengthening capacities in e-procurement and own revenue collection.

The 2023/2024 Budget 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, or groups.

Regards



DR. GEOFFREY MORARA NYAKOE

COUNTY EXECUTIVE COMMITTEE MEMBER,

DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING



ACKNOWLEDGEMENT

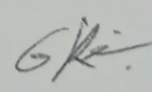
This Budget has been developed through a consultative process involving key departmental stakeholders, citizen and the political class. The development process coordinated by the County Executive Committee for Finance, ICT and Economic Planning and involved a team of County Economists/Budgeting Officers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

I also express my appreciation to all the CECs and 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 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 for their logistical support. 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 2023-2027.

COUNTY CHIEF OFFICER
PLANNING, RESOURCE MOBILIZATION
AND ICT
Date:.....

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



CHAPTER ONE

FIRST SUPPLEMENTARY PROGRAMME BASED BUDGET 2024/2025

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

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

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

The FY 2024/2025 revised budget is sector based which majorly borrows from the National Government classification of functions. The County Treasury Circular 1/2022 outlined the guidelines to be observed in the preparation of the County budget under the Medium Term Expenditure Framework. The County Fiscal Strategy Paper 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 FIRST SUPPLEMENTARY PROGRAMME BASED BUDGET 2024/2025

The 2024/2025 revised Budget has been prepared in compliance with the provision of Chapter twelve of the Constitution and Section 135 of the PFM Act 2012. The fiscal responsibility principles contained in the PFM Act, 2012, Section 107 have been adhered to in preparing the budget so as to ensure prudence and transparency in the management of public resources. It is expected that in approving this supplementary budget the Article 131 of the PFM Act 2012 and its regulation of 39 must be adhered to particularly whereas the variation of the budget shall not be more or less than one percent of the total provision in a vote.

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

1.3 PUBLIC PARTICIPATION/ SECTOR HEARINGS AND INVOLVEMENT OF STAKEHOLDERS

In accordance to Article 201 of the Kenyan Constitution and Section 117 of the Public Finance Management Act, 2012, Public participation provides an all-inclusive avenue for identifying and prioritizing Government programmes, Projects and activities under the budget process by key stakeholders and the public. Various stakeholders were consulted in the

preparation of the Nyamira County Fiscal Strategy Paper 2024. As from 29th January to 2nd February 2024 Sectors (Departmental) hearings were held and their respective submissions on their key priority areas captured, these included the key Stakeholders in the County as well.

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

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

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

Sub-County	Dates	Wards	Venues	Time
Borabu	29 th April 2024	Nyansiongo	Borabu CDF Hall	8.00am-5.00pm
	29 th April 2024	Mekenene	Chebilat Market	8.00am-5.00pm
	29 th April 2024	Esise	Esise MCAs Office	8.00am-5.00pm
	29 th April 2024	Kiabonyoru	Getare Chiefs Camp	8.00am-5.00pm
Masaba North	29 th April 2024	Rigoma	Rigoma Market.	8.00am-5.00pm
	29 th April 2024	Gachuba	Girango co-operative soc.	8.00am-5.00pm
	29 th April 2024	Gesima	Ritongo Youth Polytechnic	8.00am-5.00pm
Manga	29 th April 2024	Manga	Manga Social Hall	8.00am-5.00pm
	29 th April 2024	Magombo	Magombo Market	8.00am-5.00pm

	29 th April 2024	Kemera	Old Kemera Market	8.00am-5.00pm
Nyamira North	29 th April 2024	Ekerenyo	Ekerenyo Youth Hall	8.00am-5.00pm
	29 th April 2024	Bomwagamo	Itibo Chiefs Camp	8.00am-5.00pm
	29 th April 2024	Magwagwa	Magwagwa F. C. Societies	8.00am-5.00pm
	29 th April 2024	Bokeira	Keborora Grounds	8.00am-5.00pm
	29 th April 2024	Itibo	Itibo Market	8.00am-5.00pm
Nyamira South	29 th April 2024	Bosamaro	MCAs Office Ground	8.00am-5.00pm
	29 th April 2024	Bonyamatuta	MCAs office Ground	8.00am-5.00pm
	29 th April 2024	Nyamaiya	Nyamaiya ACC Ground	8.00am-5.00pm
	29 th April 2024	Bogichora	Bonyunyu Market	8.00am-5.00pm
	29 th April 2024	Township	MCAs Office	8.00am-5.00pm

A copy of the proposed budget estimates (popular version) was forwarded to the Ward offices or could be downloaded from the website www.nyamira.go.ke and the written memorandum submitted to the ward/sub-county administrator's offices or through email info@nyamira.go.ke

1.4 RISKS TO REVENUE COLLECTION AND BUDGET IMPLEMENTATION

- ***Volatility of the political environment and changing political priorities:*** Operating in a political system may pose implementation challenges as political scenarios changes and its unpredictability becomes a major risk in the operationalization of the policies and programs planned in the medium term.
- ***Cash flow Fluctuations and Un-predicability:*** Internal revenue flow is unpredictable due to fluctuations on a month to month basis. Same applies to equitable share from the national government. The release of the equitable share from the national government has not been regular and budgeting as well as planning for the funds becomes cumbersome thus leading to delays in commencement and completion of projects.
- ***Inflation Rates:***High Inflation rate might destabilize the budgets thus inflating the cost of the projects. This is more pronounced for projects and programmes that rolls over for more than one financial year.
- ***Delay in the passage of division of revenue bill.*** The revenue act normally is passed after the County has passed its appropriation act.

1.5 Memorandum to amend the Annual Development Plan 2024/2025, County Fiscal Strategy Paper 2024 and The General Guidelines:

The County Treasury is in recognition 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 is requested to approve 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

1.5.2 The General guidelines

The revised 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, County Attorney and the Public Service Board are considered within the current ceiling of the executive as spelt out in the CARA 2023
- The County has observed the revised CARA on additional allocation of 2023
- The County Assembly ratified and approved the reallocations made so far in the county vote lines and within programmes as provided in section 152 (2) of the Public Finance Management Act 2012.

1.6 The Basis for the Revised Budget Estimates 2024/2025

The First Supplementary Programme Based Budget 2024/2025 draws its legal backing from Chapter twelve of the Constitution and Section 135 of the PFM Act 2012. The supplementary estimates are occasioned by:

- a). The need for interventions for pending bills for the year 2023/2024
- b). The rationalisation and appropriations of unspent balances on conditional grants

1.6.1 Revenue Shifts

Increasing of the Facility Improvement Fund (FIF) with Ksh.50,000,000 from the current Ksh.400,000,000 to Ksh.450,000,000

Adjustment of the unspent balances from conditional grants as per the refund statement

1.6.2 Expenditure Shifts

Recurrent expenditure has seen internal realignments to cater for emerging priorities

Development expenditure adjustments have been occasioned by effecting of unspent balances and interventions on pending bills.

CHAPTER TWO

2.0 THE FIRST REVISED BUDGET FRAMEWORK FOR 2024/2025 FY

2.1 THE REVISED REVENUE FRAMEWORK FOR 2024/2025 FY

The total estimated revised revenue for the FY 2024/2025 Budget amounts to ksh. 8,102,897,542 , with a tabulation of the various revenue streams provided below.

Table 2: Summary of Revenue Envelope

Code	Revenue Stream	Printed Estimates	1st Revised	Variation
		2024/2025	2024/2025	2024/2025
9910201	Equitable share	5,523,614,355	5,523,614,355	0
9910201	Unspent Balances	469,068,212	469,068,212	0
Various	Own Source Revenue (other department)	300,000,000	300,000,000	0
	FIF (Health Facility Improvement Fund)	400,000,000	450,000,000	50,000,000
	Keroka Municipality Own Source Revenue	40,000,000	40,000,000	0
	Nyamira Municipality Own Source Revenue	60,000,000	60,000,000	0
	Sub- Total	6,792,682,567	6,842,682,567	50,000,000
CONDITIONAL GRANTS FROM THE NATIONAL GOVERNMENT				
	Roads Maintenance Levy Fund	114,508,787	114,508,787	0
	Community Health Promoters	44,370,000	44,370,000	0
	Sub- Total	158,878,787	158,878,787	0
CAPITAL GRANTS FROM DEVELOPMENT PARTNERS				
1320101	Kenya Urban Support Programme (KUSP UDG)	19,817,128	19,817,128	0
	Kenya Urban Support Programme (KUSP UIG)	35,000,000	35,000,000	0
1540701	DANIDA 24/25 allocation	7,410,000	7,410,000	0
1320101	Kenya Agricultural business Development project(sweden)	10,918,919	10,918,919	0
1540701	Kenya Devolution Support Program Level II	37,500,000	37,500,000	0
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	148,123,322	148,123,322	0
	County Climate Institutional Support (CCIS)- World Bank	11,000,000	11,000,000	0

	County Climate Resilience Support (CCRS)- World Bank	162,210,133	162,210,133	0
	National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	151,515,152	0
	Sub-total	583,494,654	583,494,654	0
DETAILS OF UNSPENT BALANCES CONDITIONAL BRANTS				
	Roads Maintenance Levy Fund	0	163	163
	Kenya Urban Support Programme (KUSP UDG)	0	10,208,640	10,208,640
	Village polytechnic grants	0	19,041	19,041
	Kenya Devolution Support Program Level II	0	11,320,388	11,320,388
	DANIDA	7,410,000	8,963,464	1,553,464
	Climate change resilience FLOCCA	0	155,247,624	155,247,624
	Nyamira County Aggregated Industrial Park	0	250,000,000	250,000,000
	KISSIP	0	82,082,214	82,082,214
	SUB-TOTAL	7,410,000	517,841,534	510,431,534
	TOTAL REVENUE	7,542,466,008	8,102,897,542	560,431,534

Table 3: Details of Grants by Departments

Vote Codes	Department	Budget Estimates	Actual Estimates	Baseline Estimates	Printed Estimates	1st Revised	Variance
5260		2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
5261	County Assembly	0	0	0	0	0	0
5262	County Executive	0	0	0	0	0	0
5263	Finance and Economic Planning.	0	0	0	0	11,320,388	11,320,388
5264	Agriculture, Livestock and Fisheries	0	0	421,742,081	162,434,071	162,434,071	0
5265	Environment, Water, Energy & Natural Resources	22,000,000	22,000,000	173,210,133	173,210,133	328,457,757	155,247,624
5266	Education & Youth empowerment	-	0	0	0	19,041	19,041
5267	Health Services	15,475,500	15,475,500	8,778,000	59,190,000	60,743,464	1,553,464

5268	Land, Physical Planning, Housing and Urban Development	0	0	112,082,214	0	82,082,214	82,082,214
5270	Transport & Public Works,	0	0	0	114,508,787	114,508,787	0
5271	Trade, Tourism and Co-operatives Development	0	0	250,000,000	0	250,000,000	250,000,000
5272	Youth, Gender, Culture and Social services	0	0	0	0	0	0
5273	County Public Service Board	0	0	0	0	0	0
5274	Public Service Management	0	0	0	37,500,000	37,500,000	0
5275	Nyamira Municipality	0	0	0	54,817,128	65,025,768	10,208,640
5280	Keroka Municipality	1,169,958	1,169,948	0	148,123,322	148,123,322	0
	TOTAL	38,645,458	38,645,448	965,812,428	749,783,441	1,260,214,812	510,431,371

Table 4: Details of the Local Revenue Streams per Departments

Source/Dpts	Budget Estimates	Actual Estimate	Baseline Estimate	Printed Estimates	1st revised	Variance
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING						
Market Dues	0	0	-	-	0	0
Matatu Park & reg fee/stickers	16670647	6,621,656	43,656,687	23,571,842	23,571,842	0
Daily Parking	23180830	0	-	-	-	-
Imprest	337725	1135880	15,890,930	8,580,094	8,580,094	0
Administrative	0	8597152	32,915,739	17,772,412	17,772,412	0
Motor bike	43332	0	-	-	-	-
Storage charges	24033	0	-	-	-	-
Impounding charges, penalties, fines	7,336,386	0	-	-	-	-
Market stall	7,837,163	0	-	-	-	-
General Services/	16600553	2,968,146	30,554	16,497	16,497	-
Miscellaneous	0	0	-	-	-	-

Sub totals	72,030,669	19,322,834	92,493,910	49,940,846	49,940,846	-
DEPARTMENT OF LANDS, HOUSING AND URBAN DEVELOPMENT						
Build Plan Approval	3226087	597,200	6,603,467	3,565,453	3,565,453	0
I/Plot Rent	318966	72,030	131,244	70,863	70,863	0
Plot Rent	1792245	917,758	2,126,685	1,148,275	1,148,275	0
Lands Survey	255706	429,900	799,326	431,585	431,585	0
Physical	13180037	2,839,754	35,755,720	19,305,821	19,305,821	0
Land Rates	55652353	17,792,873	19,671,677	10,621,458	10,621,458	0
Advertisement Charges	38665470	9,979,549	5,727,430	3,092,449	3,092,449	0
Market stall	0	624353	4,733,340	2,555,703	2,555,703	0
Daily Parking	0	4709312	25,308,603	13,665,041	13,665,041	0
Sub totals	113,090,86	37,962,729	100,857,492	54,456,650	54,456,650	0
DEPARTMENT OF WATER, ENVIRONMENT AND NATURAL RESOURCES						
Building material cess	0	2611153	25,679,400	13,865,248	13,865,248	0
Sub totals	0	2611153	25,679,400	13,865,248	13,865,248	0
sDEPARTMENT OF YOUTH, GENDER, CULTURE, SPORTS AND SOCIAL SERVICES						0
Liquor	16626474	1,524,000	19,067,799	11,144,790	11,144,790	0
Registration fees for social	1140	5,500	12,893	117,314	117,314	0
Sub totals	16,627,614	1,529,500	19,080,692	11,262,104	11,262,104	0
DEPARTMENT OF HEALTH SERVICES						0
Public Health	350500000	171113720	8,831,910	0	0	0
Sub totals	350,500,00	171,113,72	8,831,910	-	0	0
DEPARTMENT OF TRADE, TOURISM AND COOPERATIVES						
Market Dues	0	10,605,486	50,923,013	20,602,024	20,602,024	0
S.B.P	39033922	31,456,864	27,157,109	37,348,838	37,348,838	0
S.B.P Appl.	29901996	1,086,601	1,187,387	8,565,362	8,565,362	0
Trade, Weights & Measures	25917422	546,125	3,574,923	3,473,492	3,473,492	0
Sub totals	94,853,340	43,695,076	82,842,432	69,989,717	69,989,717	0
EDUCATION AND VOCATIONAL SERVICES						
SBP Private schools/ vocational	0	651300	1,740,468	2,346,271	2,346,271	0
Sub totals	-	651,300	1,740,468	2,346,271	2,346,271	0
DEPARTMENT OF ROADS, TRANSPORT AND PUBLIC WORKS						

Matatu stickers & reg fee	0	0	0	16,974,268	16,974,268	0
Hire of Machinery & Equipment	656548	19,178	0	319,680	319,680	0
Public Works approvals	10480621	140,087	283,633	10,958,265	10,958,265	0
Sub totals	11,137,169	159,265	283,633	28,252,213	28,252,213	
DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES DEVELOPMENT						
cattle movement permit	828499	1,286,762	2,251,650	1,122,104	1,122,104	0
Cattle Fee	5549871	691,706	7,150,100	5,606,333	5,606,333	0
Slaughter Fee	38857	14,410	18,050	115,929	115,929	0
Veterinary	23365268	761,977	3,936,102	5,024,430	5,024,430	0
Agricultural cess	29129828	4,508,948	31,815,441	20,314,377	20,314,377	0
fish permits	0	550	0	64,860	64,860	0
Sub totals	58,912,323	7,264,353	45,171,343	32,248,034	32,248,034	0
PUBLIC SERVICE MANAGEMENT						
Storage charges, penalties, fines	0	10,400	0	17,597	17,597	0
Impounding charges	0	64,033	0	117,314	117,314	0
Motor bike stickers	0	175,300	18,720	34,101,915	34,101,915	0
Human Resource Third party	0	-	0	2,346,272	2,346,272	0
Administration and compliance	0	-	0	879,852	879,852	0
personal emoluments recoveries	0	-	0	175,970	175,970	0
Sub totals	-	249,733	18,720	37,638,919	37,638,919	0
GRAND TOTALS	717,151,979	284,559,663	377,000,000	300,000,000	300,000,000	0

Note: FIF revenue targets have been revised from ksh.400,000,000 to Ksh.450,000,000

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

REVENUE SOURCES	Budget estimates	Actual Estimates	Baseline Estimates	Printed estimates	1 s t revised	Variance
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
Market stall Rent	0	0	224,189	93,297	93,297	0
Daily Parking	0	0	2,679,560	1,626,786	1,626,786	0

Build Plan & Approval	0	0	1,413,746	897,481	897,481	0
I/Plot Rent	0	0	69,732	29,020	29,020	0
Plot Rent	0	0	945,718	393,561	393,561	0
Lands & Survey	0	0	148,202	61,674	61,674	0
Phys Planning	0	0	1,324,938	551,374	551,374	0
Land Rates	0	0	23,386,151	28,697,750	28,697,750	0
Advertisement Charges	0	0	18,731,949	18,175,578	18,175,578	0
Water, sanitation and irrigation fees	0	0	50,340	20,950	20,950	0
Garbage collection fees	0	0	796,636	331,521	331,521	0
Building material Cess	0	0	1,043,956	434,444	434,444	0
Liquor	0	0	252,883	105,238	105,238	0
Registration fees / Renewal	0	0	5,724	2,382	2,382	0
Market Dues	0	0	384,050	159,823	159,823	0
S.B.P	0	0	10,093,822	6,758,979	6,758,979	0
S.B.P Appl.	0	0	170,001	70,746	70,746	0
Trade, Weights & Measures	0	0	238,973	99,449	99,449	0
SBP Private schools/ vocational institutions	0	0	372,463	257,338	257,338	0
Public Works approvals	0	0	100,174	41,687	41,687	0
cattle movement permit	0	0	116,874	48,637	48,637	0
Cattle Fee	0	0	788,028	450,690	450,690	0
Slaughter Fee	0	0	6,587	2,741	2,741	0
Veterinary	0	0	584,671	243,311	243,311	0
Agricultural Cess	0	0	1,054,881	438,989	438,989	0
fish permits	0	0	587	245	245	0
Storage charges, penalties, fines	0	0	15,169	6,312	6,312	0
TOTAL	0	0	65,000,000	60,000,000	60,000,000	0

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

REVENUE SOURCES	budget estimates	Actual Estimate	Baseline Estimates	Printed estimates	1st revised	Variance
	2022/2023	2022/2023	2023/2024	2024/2025	2024/25	
Market stall Rent	0	0	0	62,198	62,198	0

Daily Parking	0	0	0	1,084,524	1,084,524	0
Build Plan & Approval	0	0	0	598,321	598,321	0
I/Plot Rent	0	0	0	19,346	19,346	0
Plot Rent	0	0	0	262,374	262,374	0
Lands & Survey	0	0	0	41,116	41,116	0
Phys Planning	0	0	0	367,583	367,583	0
Land Rates	0	0	0	19,131,832	19,131,832	0
Advertisement Charges	0	0	0	12,117,051	12,117,051	0
Water, sanitation and irrigation fees	0	0	0	13,966	13,966	0
Garbage collection fees	0	0	0	221,014	221,014	0
Building material Cess	0	0	0	289,629	289,629	0
Adverts/promotional fees	0	0	0	-	-	0
Liquor	0	0	0	70,158	70,158	0
Registration fees /Renewal	0	0	0	1,588	1,588	0
Public Health	0	0	0	-	-	0
Market Dues	0	0	0	106,549	106,549	0
S.B.P	0	0	0	4,505,986	4,505,986	0
S.B.P Appl.	0	0	0	47,164	47,164	0
Trade, Weights & Measures	0	0	0	66,299	66,299	0
SBP Private schools/ vocational institutions	0	0	0	171,559	171,559	0
App. fee for private schools/ vocational institutions	0	0	0	-	-	0
Public Works approvals	0	0	0	27,791	27,791	0
cattle movement permit	0	0	0	32,425	32,425	0
Cattle Fee	0	0	0	300,460	300,460	0
Slaughter Fee	0	0	0	1,828	1,828	0
Veterinary	0	0	0	162,207	162,207	0
Agricultural Cess	0	0	0	292,659	292,659	0
fish permits	0	0	0	164	164	0
Storage charges, penalties, fines	0	0	0	4,208	4,208	0
TOTAL	0	0	0	40,000,000	40,000,000	0

2.2 THE FIRST REVISED EXPENDITURE FRAMEWORK FOR 2024/2025

FY

The total revised expenditure for the 2024/2025 FY is Ksh.8,102,897,542 where Ksh.5,232,290,380 is recurrent and Ksh. 2,870,607,162 is development. The recurrent allocation is 65% of the total budget whereas development expenditure is 35%.

Table 7: The Departmental recurrent and Development expenditure allocations

Department	Printed Recurrent	1st supp Ren	Printed Development	1st Supp Dev	Total Printed	Total Supp	Variance
	2024/2025	2024/2025	2024/2025	2024/2025	2024/2025	2024/2025	
County Assembly	709,762,663	699,762,663	186,000,000	98,000,000	895,762,663	797,762,663	-98,000,000
County Executive	497,833,891	497,833,891	0	0	497,833,891	497,833,891	0
Finance and accounting services	116,792,265	116,792,265	135,853,006	425,551,340	252,645,271	542,343,605	289,698,334
crop development	66,606,333	66,606,333	170,434,071	195,434,071	237,040,404	262,040,404	25,000,000
Environment, Water, Energy & Natural Resources	60,779,448	60,779,448	214,960,133	389,457,757	275,739,581	450,237,205	174,497,624
Education & Vocational Training	492,947,178	438,966,219	49,400,000	24,200,000	542,347,178	463,166,219	-79,180,959
Medical Services	697,426,355	687,426,355	450,500,000	447,500,000	1,147,926,355	1,134,926,355	-13,000,000
Land, Physical Planning, Housing and Urban Development	80,745,805	80,745,805	134,000,000	346,205,536	214,745,805	426,951,341	212,205,536
Water Sanitation and Irrigation	48,297,623	48,297,623	45,000,000	31,200,000	93,297,623	79,497,623	-13,800,000
Transport & Public Works,	118,621,356	118,621,356	487,226,439	472,026,602	605,847,795	590,647,958	-15,199,837
Trade, Tourism and Co-operatives Development	71,908,147	65,908,147	15,800,000	200,472,054	87,708,147	266,380,201	178,672,054
Youth, Gender, Culture and Social services	58,675,667	67,675,667	20,500,000	12,500,000	79,175,667	80,175,667	1,000,000
CPSB	61,123,925	61,123,925	0	0	61,123,925	61,123,925	0
Public Service Mngement	448,310,145	473,310,145	45,500,000	42,500,000	493,810,145	515,810,145	22,000,000
Nyamira Municipality	91,876,030	91,876,030	80,817,128	90,025,768	172,693,158	181,901,798	9,208,640

The County Attorney	25,148,539	25,148,539	4,987,040	4,987,040	30,135,579	30,135,579	0
Economic Planning, Resources Mobilization and ICT	217,889,016	230,389,016	33,546,994	31,546,994	251,436,010	261,936,010	10,500,000
Livestock and Fisheries Services	100,644,517	100,644,517	11,000,000	11,000,000	111,644,517	111,644,517	0
Primary Healthcare	1,224,548,663	1,226,102,127	34,600,000	35,000,000	1,259,148,663	1,261,102,127	1,953,464
Keroka municipality	15,612,809	17,112,809	163,123,322	13,000,000	178,736,131	30,112,809	-148,623,322
Nyamira revenue board	7,722,500	7,722,500	0	0	7,722,500	7,722,500	0
Nyamira disability board	6,222,500	6,222,500	0	0	6,222,500	6,222,500	0
Nyamira Investment Board	9,722,500	8,222,500	0	0	9,722,500	8,222,500	-1,500,000
Nyamira Water and sanitation company	30,000,000	35,000,000	0	0	30,000,000	35,000,000	5,000,000
TOTAL	5,259,217,875	5,232,290,380	2,283,248,133	2,870,607,162	7,542,466,008	8,102,897,542	560,431,534

Table 8: Economic classification for Revised 2024/2025 budget

	Budget estimates	Actuals	Baseline	Printed Estimates 2024/2025	1st Revised Estimates	Variance
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
Current Expenditure	4,909,473,903	4,909,473,903	4,723,972,332	5,259,217,875	5,261,790,380	-2,572,505
Compensation to Employee	3,032,878,645	3,032,878,645	3,205,650,514	3,299,757,365	3,299,757,365	0
Use of Goods and Service	745,282,158	745,282,158	981,201,185	1,196,985,646	1,319,687,782	-122,702,136
Social	373,388,152	373,388,152	277,507,291	412,699,591	412,699,591	0
Current Transfers/ Grants	57,290,266	57,290,266	28,701,356	105,190,000	164,230,129	-59,040,129
Other	233,255,054	233,255,054	67,693,865	99,169,760		99,169,760
Emergency Fund	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0
Car and Mortgage Fund(assembly)	197,000,000	197,000,000	25,000,000	10,000,000	10,000,000	0
Education Fund	110,379,628	110,379,628	133,218,112	120,415,513	50,415,513	70,000,000
Other operating	155,000,000	155,000,000	0	10,000,000	-	10,000,000

Capital Expenditure	2,185,411,679	2,185,411,679	2,386,469,518	2,283,248,133	2,841,107,162	-557,859,029
Acquisition of Non-Financial Asset	884,501,779	884,501,779	1,344,784,114	885,000,000	1,418,430,586	-533,430,586
Capital Grants and other transfers	708,789,528	708,789,528	710,879,691	644,593,441	644,593,441	0
Other development	10,000,000	10,000,000	10,805,723	189,801,686	164,230,129	25,571,557
Education	11,620,372	11,620,372	0	0	0	0
Health Improvement Fund	350,500,000	350,500,000	69,000,000	400,000,000	450,000,000	-50,000,000
Other operating	220,000,000	220,000,000	251,000,000	163,853,006	163,853,006	0
Total Expenditure	7,094,885,582	7,094,885,582	7,110,441,841	7,542,466,008	8,102,897,542	-560,431,534

Table 9: Shows summary of recurrent allocations per department

The total recurrent expenditure is estimated at Ksh.5,232,290,380 as detailed below

Department	Printed Estimates	1st Y	Variance
	2024/2025	2024/2025	
County Assembly	709,762,663	699,762,663	-10,000,000
County Executive	497,833,891	497,833,891	0
Finance and accounting services	116,792,265	116,792,265	0
crop development	66,606,333	66,606,333	0
Environment, Water, Energy & Natural Resources	60,779,448	60,779,448	0
Education & Vocational Training	492,947,178	438,966,219	-53,980,959
Medical Services	697,426,355	687,426,355	-10,000,000
Land, Physical Planning, Housing and Urban Development	80,745,805	80,745,805	0
Water Sanitation and Irrigation	48,297,623	48,297,623	0
Transport & Public Works,	118,621,356	118,621,356	0
Trade, Tourism and Co-operatives Development	71,908,147	65,908,147	-6,000,000
Youth, Gender, Culture and Social services	58,675,667	67,675,667	9,000,000
CPSB	61,123,925	61,123,925	0

Public Service Mngement	448,310,145	473,310,145	25,000,000
Nyamira Municipality	91,876,030	91,876,030	0
The County Attorney	25,148,539	25,148,539	0
Economic Planning, Resources Mobilization and ICT	217,889,016	230,389,016	12,500,000
Livestock and Fisheries Services	100,644,517	100,644,517	0
Primary Healthcare	1,224,548,663	1,226,102,127	1,553,464
Keroka municipality	15,612,809	17,112,809	1,500,000
Nyamira revenue board	7,722,500	7,722,500	0
Nyamira disability board	6,222,500	6,222,500	0
Nyamira Investment Board	9,722,500	8,222,500	-1,500,000
Nyamira Water and sanitation company	30,000,000	35,000,000	5,000,000
TOTAL	5,259,217,875	5,232,290,380	-26,927,495

Table 10: Details of Program Based Recurrent Expenditure Interventions

The following table shows the interventions and movements within the recurrent expenditure items

PROGRAM	Estimates 2024/25	amendment	1st Supp 2024/
TOTAL RECURRENT	5,280,217,875	(47,927,495)	5,232,290,380
5261: COUNTY ASSEMBLY	709,762,663	(10,000,000)	699,762,663
Administration. Policy planning and support	383,374,036	(10,000,000)	373,374,036
Compensation to employees	167,876,400	-	167,876,400
Social contributions	30,722,062	-	30,722,062
Medical Cover	30,000,000	4,000,000	34,000,000
Pending Bills	-	-	-
10 Year Strategic Plan, Human Resource Audit a	10,000,000	(10,000,000)	-
Operations, Utilities, purchases, meetings, wor	144,775,574	(4,000,000)	140,775,574
Oversight and management services	43,506,030	-	43,506,030
Committee Meetings & Conferences	43,506,030	-	43,506,030
Legislation and representation services	282,882,597	-	282,882,597
Compensation to Speaker, MCAs & Partisan Sta	182,915,604	-	182,915,604
Social contributions	21,511,333	-	21,511,333
Operations, Utilities, purchases, meetings, wor	78,455,660	-	78,455,660
5262: EXECUTIVE	497,833,891	-	497,833,891
General administration, policy planning and	398,155,657	-	398,155,657
Compensation to employees	183,371,712	-	183,371,712
Social contributions	20,959,207	-	20,959,207
Payment of utility bills	56,064,992	-	56,064,992

Office operation, purchases and Routine maintenance	32,225,119	-	32,225,119
Attending internal and external Meetings and Visits	68,752,000	-	68,752,000
Capacity Building of departmental staff on projects	36,782,627	-	36,782,627
County results and delivery support services	33,721,880	-	33,721,880
Preparation of annual work plans, strategic plans	5,062,000	-	5,062,000
Participation in budgeting process	8,688,000	-	8,688,000
Review of performance management framework	5,840,000	-	5,840,000
Development of departmental project sustainability	7,614,880	-	7,614,880
Participation in Performance management systems	6,517,000	-	6,517,000
Governance advisory, liaison, communication	24,640,000	-	24,640,000
Advisory and Press communication services	9,720,000	-	9,720,000
Co-ordination of the County Liaison services	7,820,000	-	7,820,000
Audit committee operations and support	7,100,000	-	7,100,000
Co-ordination and management of County Executive	41,316,354	-	41,316,354
Convening the County Executive Committee	10,000,000	-	10,000,000
Attending intergovernmental meetings/forums	20,196,667	-	20,196,667
Economic block meetings	11,119,687	-	11,119,687
5263: FINANCE AND ACCOUNTING SERVICES	116,792,265	-	116,792,265
General administration, policy planning and	84,042,265	-	84,042,265
Compensation to Employees	57,220,271	-	57,220,271
Social Contribution	9,471,994	-	9,471,994
Payments of 5 Utility Bills	420,000	-	420,000
Maintenance of office assets and other inventories	579,200	-	579,200
General office purchase	500,000	-	500,000
Training and capacity building	850,800	-	850,800
Car and mortgage fund	10,000,000	-	10,000,000
Emergency fund	5,000,000	-	5,000,000
Motor vehicle insurance cover	-	-	-
Accounting Services	17,150,000	-	17,150,000
Processing payments, reporting and provision of	6,000,000	-	6,000,000
Budgetary controls, requisitions and reporting	1,150,000	-	1,150,000
Pending Bills 2023/2024	10,000,000	-	10,000,000
Audit and Risk Management services	7,000,000	-	7,000,000
Training and capacity building	3,450,000	-	3,450,000
Special audits and consultancy services	1,016,000	-	1,016,000
Audit quarterly reporting	2,040,000	-	2,040,000
Risk policy document development	494,000	-	494,000
Supply chain management services	8,600,000	-	8,600,000
Conduct of market surveys	3,000,000	-	3,000,000
Training and capacity building	590,000	-	590,000
Evaluation of tenders	810,000	-	810,000
Preparation of procurement plans	4,200,000	-	4,200,000
5264: CROP DEVELOPMENT	66,606,333	-	66,606,333
General administration, policy planning and	64,606,333	-	64,606,333

Compensation to Employees	55,018,844	-	55,018,844
Social Contribution	7,087,489	-	7,087,489
Payments of 5 Utility Bills	174,000	-	174,000
Maintenance of office assets and other invento	1,158,310	-	1,158,310
General office purchase	650,000	-	650,000
Preparation of Budget and other Policy docume	285,000	-	285,000
Implementation of CASCOM Bill	232,690	-	232,690
Crop, Agribusiness and land development se	2,000,000	-	2,000,000
Payments of Utility Bills	81,800	-	81,800
General office purchase	968,200	-	968,200
Maintenance of Office Equipment	950,000	-	950,000
5265: ENVIRONMENT, NATURAL RESOU	60,779,448	-	60,779,448
General administration, policy planning and	39,779,448	-	39,779,448
Compensation to employees	30,958,499	-	30,958,499
Social contribution	7,820,949	-	7,820,949
Payment of utility bills	300,000	-	300,000
General office purchase	400,000	-	400,000
Maintenance of office assets and other invento	300,000	-	300,000
Environment and natural resources	3,500,000	-	3,500,000
Garbage collection	3,500,000	-	3,500,000
Climate Change mitigation and adaptation n	11,000,000	-	11,000,000
County Climate Change Institution E-Waste ma	11,000,000	-	11,000,000
Energy and mineral resources Services	6,500,000	-	6,500,000
Promotion of renewable energy	1,000,000	-	1,000,000
Capacity building of staff	500,000	-	500,000
Payment of electricity bills for street lights	5,000,000	-	5,000,000
5266: EDUCATION AND VOCATIONAL T	492,947,178	(53,980,959)	438,966,219
General administration, policy planning and	475,447,178	-	475,447,178
Payments of Salaries and other Wages	286,925,949	-	286,925,949
Social contribution	64,605,716	-	64,605,716
Payments of Utilities and Bills	170,000	-	170,000
General office operations	1,170,000	-	1,170,000
Budget preparation	1,000,000	-	1,000,000
Preparation and adoption of bills policies and p	150,000	-	150,000
Training and capacity building	150,000	-	150,000
Meetings and workshops	860,000	-	860,000
Education support Fund	120,415,513	(70,000,000)	50,415,513
ECDE Management support services	4,500,000	-	4,500,000
Curriculum implementation	468,800	-	468,800
Quality assurance and standards	1,153,698	-	1,153,698
Formulation of policy on school feeding Progra	2,000,000	13,000,000	15,000,000
Capacity building	527,502	-	527,502
General office operations	350,000	-	350,000
Academic day	-	3,000,000	3,000,000

Vocational Training and management services	13,000,000	-	13,000,000
VTC Capitation	5,000,000	-	5,000,000
Instructional materials for VTC	5,000,000	-	5,000,000
VTC Support	3,000,000	-	3,000,000
VTC Quality assurance and standards	1,000,000	-	1,000,000
Unspent balances	-	19,041	19,041
5267: MEDICAL SUPPORT SERVICES	697,426,355	(10,000,000)	687,426,355
General administration, policy planning and support services	522,776,355	-	522,776,355
Compensation to employees	477,800,989	-	477,800,989
Social contribution	43,035,366	-	43,035,366
Payment of utilities	1,290,000	-	1,290,000
General office supplies	150,000	-	150,000
Policy and Planning	500,000	-	500,000
Medical Support Services	168,650,000	(10,000,000)	158,650,000
Hospital Outreach Campaigns	1,500,000	-	1,500,000
Immunization Support	2,500,000	-	2,500,000
Provide essential health products in hospitals	3,000,000	-	3,000,000
Support to Maternal & Child Support	9,650,000	(4,000,000)	5,650,000
Free Medical Camps	2,000,000	-	2,000,000
Medical Drugs	150,000,000	(6,000,000)	144,000,000
Health Products and Technologies Supports services	6,000,000	-	6,000,000
Facilities stocked with essential medicines and supplies	755,000	-	755,000
Purchase of Sanitary Pads	2,500,000	-	2,500,000
Medical Equipment	1,200,000	-	1,200,000
Supportive supervision to hospitals	1,045,000	-	1,045,000
Quarterly progress meetings	500,000	-	500,000
5268: LANDS, HOUSING AND URBAN DEVELOPMENT	80,745,805	-	80,745,805
General administration and policy planning	75,745,805	-	75,745,805
Payment of salaries and wages	62,708,073	-	62,708,073
Social contribution	11,537,732	-	11,537,732
payment of bills	400,000	-	400,000
General office utilities	200,000	-	200,000
General office purchases	500,000	-	500,000
Capacity building of staff	400,000	-	400,000
physical planning and survey services	3,000,000	-	3,000,000
Survey and demarcation public land (Nyamaiya)	3,000,000	-	3,000,000
land management support services	1,000,000	-	1,000,000
preparation of land management Act	1,000,000	-	1,000,000
urban development	1,000,000	-	1,000,000
Establishment of Manga, Ikonge and Nyansiong	1,000,000	-	1,000,000
Municipalities		-	-
5269: WATER AND SANITATION	48,297,623	-	48,297,623
General administration, policy planning and support services	38,297,623	-	38,297,623

Payment of salaries and wages	30,071,251	-	30,071,251
Social contribution	5,726,372	-	5,726,372
payment of bills	500,000	-	500,000
General office purchases	1,500,000	-	1,500,000
Capacity building of staff	500,000	-	500,000
Water supplies and management services	9,000,000	-	9,000,000
Payment of the electricity bills	7,500,000	-	7,500,000
water management services/fuel and motor-ve	1,500,000	-	1,500,000
Irrigation, Drainage and storm water storage	1,000,000	-	1,000,000
Irrigation management services	1,000,000	-	1,000,000
5270: ROADS, TRANSPORT AND PUBLIC	118,621,356	-	118,621,356
General Administration Policy Planning Sup	95,821,356	-	95,821,356
Services		-	-
Payment of Salaries	90,006,209	-	90,006,209
Social Contributions	4,315,147	-	4,315,147
Payments of Utility Bills	850,000	-	850,000
Maintenance of office Assets and Inventories	50,000	-	50,000
Purchase of Office Supplies	300,000	-	300,000
Training and capacity building of staffs and Oth	300,000	-	300,000
Stakeholders		-	-
Roads Development and Management Supp	4,800,000	-	4,800,000
Hire of Operators for Integrated Wards Roads	4,000,000	-	4,000,000
Programme		-	-
Construction and Rehabilitation of County Road	800,000	-	800,000
Transport and Mechanical Support Services	16,000,000	-	16,000,000
Maintenance of Motor Vehicles	1,000,000	-	1,000,000
Motor vehicle insurance cover	15,000,000	-	15,000,000
Public Works and Disaster Management Sup	2,000,000	-	2,000,000
Emergency operations	2,000,000	-	2,000,000
		-	-
5271: TRADE, CO-OPERATIVE AND TOURISM DE	72,908,147	(7,000,000)	65,908,147
General administration, policy planning and sup	42,158,147	-	42,158,147
payment of wages and salaries	35,729,988	-	35,729,988
social contributions	4,428,159	-	4,428,159
preparation of budget and planning documents	750,000	-	750,000
formulation of tourism development bill, cooperative		-	-
development bill, traders loan regulations, mar	1,250,000	-	1,250,000
Co-operative promotion	2,750,000	-	2,750,000
capacity building of cooperative societies leade	1,250,000	-	1,250,000
carrying out cooperative supervisions	1,000,000	-	1,000,000
cooperative inspections/audit	500,000	-	500,000
Industrialization and small and micro enterpris	5,500,000	(3,000,000)	2,500,000
renovation and refurbishment	250,000	-	250,000
management of industrial park	5,000,000	(3,000,000)	2,000,000

procuring tools and equipment	250,000	-	250,000
Trade development and promotion	19,000,000	(5,000,000)	14,000,000
traders capacity building	500,000	-	500,000
market infrastructure maintenance & repair	1,000,000	-	1,000,000
market management	500,000	-	500,000
trade fairs and exhibitions	1,000,000	-	1,000,000
business regulation and revenue generation	1,000,000	-	1,000,000
trade revolving loan fund	15,000,000	(5,000,000)	10,000,000
Weights and measures support services	1,500,000	-	1,500,000
training of traders and consumers	75,000	-	75,000
calibrations of weights and measures working	225,000	-	225,000
verification /calibrations of traders weighing an	565,000	-	565,000
carry out impromptu inspection of traders prer	120,000	-	120,000
investigate complaint and prosecutions	115,000	-	115,000
establishment of weights and measures worksh	400,000	-	400,000
Tourism development, promotion and manag	2,000,000	1,000,000	3,000,000
Holding Miss Tourism	1,000,000	1,000,000	2,000,000
Tourism campaigns and exchange programs	1,000,000	-	1,000,000
5272: GENDER, SPORTS AND CULTURE	58,675,667	9,000,000	67,675,667
General administration and policy planning	49,675,667	-	49,675,667
payment of wages	40,072,933	-	40,072,933
social contributions	7,102,734	-	7,102,734
utility bills	2,000,000	-	2,000,000
purchase of office equipment and operations	500,000	-	500,000
Cultural development and promotion heritag	1,000,000	-	1,000,000
cultural activities and festivals	1,000,000	-	1,000,000
Gender and social support services	2,000,000	-	2,000,000
celebration of international/national days (women,		-	-
African girl child, and PLWDs, GBV, SGBV, etc.)	820,000	-	820,000
sensitization on gender-based violence	800,000	-	800,000
sensitization of women and girls on life and basic book		-	-
keeping skills	380,000	-	380,000
Youth affairs development and promotion su	1,000,000	-	1,000,000
sensitization of youth on drug, alcohol abuse, teenage		-	-
pregnancy, early marriage and suicide	470,000	-	470,000
mentorship of youth on enterprise	530,000	-	530,000
Promotion and development of sports	5,000,000	-	5,000,000
support, organize and participate in sports activ	5,000,000	-	5,000,000
Talent search	-	3,000,000	3,000,000
Governor's cup	-	6,000,000	6,000,000
5273: COUNTY PUBLIC SERVICE BOARD	61,123,925	-	61,123,925
General administration, policy planning and	61,123,925	-	61,123,925
Payments of Salaries and other Wages	45,995,319	-	45,995,319
Social contributions	4,707,336	-	4,707,336

Payment of utility bills	2,028,922	-	2,028,922
General office assets purchased	2,609,162	-	2,609,162
Maintenance of office assets and other invento	1,577,520	-	1,577,520
Planning and capacity building	1,324,266	-	1,324,266
Settlement of court cases	1,823,822	-	1,823,822
Sensitization of values and principles	1,057,578	-	1,057,578
5274: PUBLIC SERVICE MANAGEMENT	448,310,145	25,000,000	473,310,145
General administration and policy planning	276,310,145	-	276,310,145
Payment of salaries and wages	233,065,633	-	233,065,633
Social contribution	42,744,512	-	42,744,512
payment of bills and utilities	300,000	-	300,000
Preparation of departmental strategic plans	200,000	-	200,000
Human resource management and developme	160,500,000	5,000,000	165,500,000
medical cover	150,000,000	-	150,000,000
Training and Capacity Building of Staff	5,000,000	5,000,000	10,000,000
Internship Programme	5,000,000	-	5,000,000
performance management	500,000	-	500,000
Security enforcement and compliance	1,000,000	-	1,000,000
Training and Capacity Building of Staff	200,000	-	200,000
General office purchases	500,000	-	500,000
Compliance promotion ,monitoring and evalua	300,000	-	300,000
Special Programme	8,500,000	20,000,000	28,500,000
Strategic Intra-government Engagement on Wa	8,500,000	-	8,500,000
Special Programme	-	15,000,000	15,000,000
KDSP county contribution	-	5,000,000	5,000,000
Corporate communication	1,000,000	-	1,000,000
Corporate communication	1,000,000	-	1,000,000
Public participation	1,000,000	-	1,000,000
Public participation and civic education	1,000,000	-	1,000,000
5275: NYAMIRA MUNICIPALITY BOARD	91,876,030	-	91,876,030
General administration and support services	53,876,030	-	53,876,030
Payment of salaries and wages	42,298,067	-	42,298,067
Social contribution	8,077,963	-	8,077,963
Payment of utilities and bills	758,200	-	758,200
General office purchases	300,000	-	300,000
Training and Capacity Building of Staffs and Oth	255,000	-	255,000
Induction of board members	80,000	-	80,000
Fuel & Lubricants	2,000,000	-	2,000,000
Board meetings	106,800	-	106,800
Municipal infrastructural and disaster mana	36,500,000	-	36,500,000
Disaster management	1,500,000	-	1,500,000
KUSP UIG	35,000,000	-	35,000,000
Environmental and social services	1,500,000	-	1,500,000
Casuals - Garbage collection	1,500,000	-	1,500,000

5276: COUNTY ATTORNEY	25,148,539	-	25,148,539
General administration and support services	22,436,539	-	22,436,539
Payments of Salaries and other Wages	16,675,211	-	16,675,211
Social contributions	3,973,328	-	3,973,328
payment of utilities and bills	1,288,000	-	1,288,000
office operation, purchase and routine maintenance	500,000	-	500,000
Legal, Legal training, Integrity affairs and n	2,712,000	-	2,712,000
Court attendance	1,212,000	-	1,212,000
legal literacy and legal awareness	1,320,000	-	1,320,000
Gazetment and publication	180,000	-	180,000
5277: ECONOMIC PLANNING, RESOURCES MOE	237,889,016	(7,500,000)	230,389,016
General administration and policy planning	164,490,616	(5,500,000)	158,990,616
Payments of Salaries and other Wages	129,757,501	-	129,757,501
Social contributions	20,233,115	-	20,233,115
Payment of utilities and bills	250,200	-	250,200
General Purchases	200,000	-	200,000
Maintenance of office inventories	549,800	-	549,800
Devolution Conference	5,000,000	-	5,000,000
Furniture and partitioning of Liaison office	5,500,000	(5,500,000)	-
Rent for liaison office	3,000,000	-	3,000,000
Economic Planning and budgeting co-ordination	66,698,400	(2,000,000)	64,698,400
Training of budgeting officers on Hyperion and	1,480,000	-	1,480,000
Induction of the CBEF Members	1,220,000	-	1,220,000
Develop Statistical Abstract and updating the c	9,198,400	-	9,198,400
Review of the strategic Plans	2,000,000	-	2,000,000
Preparation of the regulation on public particip	1,600,000	-	1,600,000
County Documentation services	3,000,000	-	3,000,000
Annual Development Plan	4,300,000	-	4,300,000
County Budget Review Outlook Paper	2,500,000	-	2,500,000
County Fiscal Strategy Paper and Debt manage	6,400,000	-	6,400,000
Annual Program-Based Budget	5,000,000	-	5,000,000
Revenue Administration Cost	10,000,000	-	10,000,000
Revenue enhancement	20,000,000	(2,000,000)	18,000,000
Information, Communication and Technology	5,200,000	-	5,200,000
Review of the ICT policy	500,000	-	500,000
Capacity building of the ICT staff	500,000	-	500,000
Internet connectivity	1,000,000	-	1,000,000
Digital Ajira Training	1,200,000	-	1,200,000
Maintenance of servers	500,000	-	500,000
Revamping of website	500,000	-	500,000
VOIP Connectivity	1,000,000	-	1,000,000
Monitoring. Evaluation and Reporting	1,500,000	-	1,500,000
Monitoring and evaluation of projects	745,000	-	745,000
Capacity building of staff	65,000	-	65,000

Stakeholders review conferences	210,000	-	210,000
Preparation of the monitoring and evaluation h	480,000	-	480,000
5278: LIVESTOCK AND FISHERIES SERVICES	100,644,517	-	100,644,517
General administration and support services	97,644,517	-	97,644,517
Compensation to Employees	86,125,831	-	86,125,831
Social Contribution	10,018,686	-	10,018,686
Payments of 5 Utility Bills	174,000	-	174,000
Maintenance of office assets and other invento	558,310	-	558,310
General office purchase	250,000	-	250,000
Preparation of Budget and other Policy		-	-
documents(ADP, CBROP,SECTOR PLANS,CFSP ar	285,000	-	285,000
Preparation of Livestock bill	232,690	-	232,690
Fisheries development and promotion support	1,000,000	-	1,000,000
Payments of Sub-county Utility Bills	20,000	-	20,000
Maintenance of office assets and other invento	670,500	-	670,500
General office purchase	309,500	-	309,500
Coordination and Management of Livestock Po	1,000,000	-	1,000,000
Animal Bull castration	3,000,000	-	3,000,000
Payments of Sub-county Utility Bills	100,000	-	100,000
Maintenance of office assets and other invento	240,000	-	240,000
General office purchase	660,000	-	660,000
Animal health diseases and meat inspection su	1,000,000	-	1,000,000
Payments of Sub-county Utility Bills	100,000	-	100,000
Maintenance of office assets and other invento	240,000	-	240,000
General office purchase	660,000	-	660,000
5279: PRIMARY HEALTH SERVICES	1,224,548,663	1,553,464	1,226,102,127
General administration and support services	1,107,780,663	-	1,107,780,663
Payment of salaries	1,026,973,661	-	1,026,973,661
Social Contribution	79,307,002	-	79,307,002
Payment of utilities	500,000	-	500,000
General office supplies	1,000,000	-	1,000,000
Preventive and promotive health care	115,268,000	-	115,268,000
Nutrition services	170,000	-	170,000
Disease surveillance and control	2,320,000	-	2,320,000
TB control interventions	190,000	-	190,000
HIV Aids control interventions	125,000	-	125,000
Malaria control interventions	350,000	-	350,000
Environmental Health, Water and Sanitation	180,000	-	180,000
Health Promotion	165,000	-	165,000
Community Health promoters (Grant)	44,370,000	-	44,370,000
Stipend to CHP	-	-	-
Community Health Strategy (Contribution from	44,370,000	-	44,370,000
DANIDA 24/25 Allocation	7,410,000	1,553,464	8,963,464
DANIDA County Contribution	8,208,000	-	8,208,000

DANIDA (23/24 Unspent Balance)	7,410,000	-	7,410,000
Health administration and policy planning: mor	1,500,000	-	1,500,000
Health Budgeting and Planning	750,000	-	750,000
Health Monitoring & evaluation	750,000	-	750,000
5280: KEROKA MUNICIPALITY BOARD	15,612,809	1,500,000	17,112,809
General administration and support services	15,212,809	300,000	15,512,809
Payment of salaries and wages (recruitment of	10,189,420	-	10,189,420
Social contribution	2,423,389	-	2,423,389
Payment of utilities and bills	100,000	300,000	400,000
General office purchases	800,000	-	800,000
Training and Capacity Building of Staffs and Oth	700,000	-	700,000
induction of board members	700,000	-	700,000
Board meeting	300,000	-	300,000
Municipal infrastructural and disaster manager	200,000	-	200,000
Catering	200,000	-	200,000
Environmental and social services	200,000	1,200,000	1,400,000
Payment of casual labourors	-	1,200,000	1,200,000
Trainer allowance	200,000	-	200,000
5281: NYAMIRA REVENUE BOARD	7,722,500	-	7,722,500
General administration and support services	3,622,500	-	3,622,500
Payment of salaries and wages(recruitment of	2,000,000	-	2,000,000
Social contribution for the new CEO	722,500	-	722,500
Payment of utilities and bills	100,000	-	100,000
General office purchases (Furniture and other c	400,000	-	400,000
Training and capacity building	400,000	-	400,000
Resources Mobilization	4,100,000	-	4,100,000
Actual Revenue collection at mapped points	1,100,000	-	1,100,000
Revenue co-ordination, supervision and inspec	1,000,000	-	1,000,000
Board Allowances	1,000,000	-	1,000,000
preparation of the finance Act	1,000,000	-	1,000,000
Purchase of motor vehicle	-	-	-
5282: NYAMIRA DISABILITY BOARD	6,222,500	-	6,222,500
General administration and support services	6,222,500	-	6,222,500
Payment of salaries and wages(recruitment of	2,000,000	-	2,000,000
Social contribution for the new CEO	722,500	-	722,500
Payment of utilities and bills	500,000	-	500,000
General office purchases (Furniture and other c	1,000,000	-	1,000,000
Operations (Fuel and maintenance etc)	500,000	-	500,000
Board Allowances	1,000,000	-	1,000,000
Training and capacity building	500,000	-	500,000
NYAMIRA INVESTMENT CORPORATION	9,722,500	(1,500,000)	8,222,500
Administration. Policy planning and support se	9,722,500	(1,500,000)	8,222,500
Payment of salaries and wages(recruitment of	2,000,000	-	2,000,000
Social contribution for the new CEO	722,500	-	722,500

Establishment and Operationalization of invest	5,000,000	(1,500,000)	3,500,000
Investors' Conference	2,000,000	-	2,000,000
NYAMIRA WATER & SANITATION COMPANY	30,000,000	5,000,000	35,000,000
Administration. Policy planning and support se	30,000,000	5,000,000	35,000,000
Payment of salaries and wages(recruitment of	2,000,000	-	2,000,000
Social contribution for the new CEO	722,500	-	722,500
Payment of utilities and bills	2,000,000	-	2,000,000
General office purchases (Furniture and other d	1,000,000	-	1,000,000
Operationalization of the Water Company	20,000,000	2,500,000	22,500,000
Operations (Fuel and maintenance etc)	1,777,500	-	1,777,500
Board Allowances	1,000,000	-	1,000,000
Training and capacity building	1,500,000	2,500,000	4,000,000
TOTAL RECURRENT	5,280,217,875	(47,927,495)	5,232,290,380

Table 11: shows summary and details of social contribution

Department	Actual Estimates	Baseline Estimates	Budget 2024/2025		
	2022/2023	2023/2024	2024/2025	1st supp	Variance
County Assembly	41,672,144	41,672,144	41,672,144	41,672,144	0
County Executive	7,898,424	7,898,424	20,959,207	20,959,207	0
Finance and Accounting services	19,176,000	1,200,000	9,925,009	9,925,009	0
Crop Production	9,813,342	2,849,707	7,426,461	7,426,461	0
Environment, Water, natural resources, mining and energy	6,287,433	6,287,433	6,000,246	6,000,246	0
Education & Vocational Training	38,721,586	41,717,454	64,552,118	64,552,118	0
Medical services	197,688,300	173,323,776	45,093,609	45,093,609	0
Land, Physical Planning, Housing and Urban Development	11,626,440	11,626,440	12,089,545	12,089,545	0
Water, Sanitation and Irrigation	-	-	8,195,000	8,195,000	0
Transport & Public Works,	2,506,073	2,506,073	14,437,617	14,437,617	0
Trade, Tourism and Co-operatives Development	4,665,916	4,665,916	3,912,456	3,912,456	0
Youth, Gender, Culture and Social services	7,089,840	7,089,840	7,442,435	7,442,435	0
CPSB	5,112,262	5,112,262	4,707,336	4,707,336	0
Public Service Management	21,130,392	18,526,392	44,788,844	44,788,844	0
Nyamira Municipality	-	-	8,464,306	8,464,306	0
Keroka Municipality Board	-	-	2,539,292	2,539,292	0
County Attorney	-	-	1,673,328	1,673,328	0

Economic Planning, Resources Mobilization and ICT		20,000,000	21,200,800	21,200,800	0
Livestock and Fisheries Services	-	6,136,817	10,497,848	10,497,848	0
Primary Healthcare	-	-	83,100,000	83,100,000	0
Nyamira Disability Board	-	-	722,500	722,500	0
Nyamira Revenue Board	-	-	722,500	722,500	0
Total	373,388,152	350,612,678	420,122,601	420,122,601	0

Table 12: Summary and details of the Compensation to employees per department

Department	Actual Estimates	Baseline Estimates	Budget 2024/2025		
	2022/2023	2023/2024	2024/2025	1st Supp	Variance
County Assembly	347,941,534	347,941,534	347,941,534	347,941,534	0
County Executive	156,345,882	156,345,882	183,371,715	183,371,715	0
Finance and Accounting services	196,781,323	21,871,947	59,885,029	59,885,029	0
Crop Production	133,714,252	42,664,178	57,581,081	57,581,081	0
Environment, Water, natural resources, mining and energy	58,197,178	58,197,178	19,006,000	19,006,000	0
Education & Vocational Training	349,930,722	328,935,068	286,682,728	286,682,728	0
Medical services	1,306,800,461	328,714,807	500,052,263	500,052,263	0
Land, Physical Planning, Housing and Urban Development	97,272,305	97,272,305	65,628,399	65,628,399	0
Water, Sanitation and Irrigation	-	-	32,400,242	32,400,242	0
Transport & Public Works,	77,379,911	77,379,911	84,281,724	84,281,724	0
Trade, Tourism and Co-operatives Development	34,674,034	34,674,034	38,121,428	38,121,428	0
Youth, Gender, Culture and Social services	42,526,053	42,526,144	41,939,137	41,939,137	0
CPSB	33,079,924	33,079,924	45,995,319	45,995,319	0
Public Service Management	192,588,866	195,192,866	253,919,539	253,919,539	0
Nyamira Municipality	10,645,983	12,945,983	44,267,895	44,267,895	0
Keroka Municipality Board	-	-	13,280,369	13,280,369	0
County Attorney			14,055,211	14,055,211	0
Economic Planning, Resources Mobilization and ICT	-	166,952,208	135,800,330	135,800,330	0
Livestock and Fisheries Services	-	91,876,892	90,136,726	90,136,726	0

Primary Healthcare	-	1,002,450,181	1,116,800,000	1,116,800,000	0
Nyamira Disability Board	-	-	2,000,000	2,000,000	0
Nyamira Revenue Board	-	-	2,000,000	2,000,000	0
Total	3,037,878,428	3,039,021,042	3,435,146,669	3,435,146,669	0

2.2.2 Revised Development Expenditure for 2024/2025 FY

The total revised development expenditure for 2024/2025 FY is Ksh.2,870,607,162 as tabulated below.

Table 13: Details of Development Expenditure

Department	Printed Development	1st Supp	Variance
	2024/2025	2024/2025	2024/2025
County Assembly	186,000,000	98,000,000	-88,000,000
County Executive	0	0	0
Finance and accounting services	135,853,006	425,551,340	289,698,334
crop development	170,434,071	195,434,071	25,000,000
Environment, Water, Energy & Natural Resources	214,960,133	389,457,757	174,497,624
Education & Vocational Training	49,400,000	24,200,000	-25,200,000
Medical Services	450,500,000	447,500,000	-3,000,000
Land, Physical Planning, Housing and Urban Development	134,000,000	346,205,536	212,205,536
Water Sanitation and Irrigation	45,000,000	31,200,000	-13,800,000
Transport & Public Works,	487,226,439	472,026,602	-15,199,837
Trade, Tourism and Co-operatives Development	15,800,000	200,472,054	184,672,054
Youth, Gender, Culture and Social services	20,500,000	12,500,000	-8,000,000
CPSB	0	0	0
Public Service Mngement	45,500,000	42,500,000	-3,000,000
Nyamira Municipality	80,817,128	90,025,768	9,208,640
The County Attorney	4,987,040	4,987,040	0
Economic Planning, Resources Mobilization and ICT	33,546,994	31,546,994	-2,000,000
Livestock and Fisheries Services	11,000,000	11,000,000	0

Primary Healthcare	34,600,000	35,000,000	400,000
Keroka municipality	163,123,322	13,000,000	-150,123,322
Nyamira revenue board	0	0	0
Nyamira disability board	0	0	0
Nyamira Investment Board	0	0	0
Nyamira Water and sanitation company	0	0	0
TOTAL	2,283,248,133	2,870,607,162	587,359,029

Table 14: Details of Revised Development Projects/Interventions for F/Y 2024/2025

DEPARTMENT AND PROGRAMS	Printed Estimates	Ammendments	1st Supp 24/25
COUNTY ASSEMBLY	186,000,000	(88,000,000)	98,000,000
Program: Administration. Policy planning and support services	126,000,000	(28,000,000)	98,000,000
County Assembly Head Quarters	60,000,000	(15,000,000)	45,000,000
Equipping the Speaker's Residence, External Works, Parking, Driveways and Landscaping	15,000,000	(10,000,000)	5,000,000
Broadcasting System	3,000,000	(3,000,000)	-
Installation of E-Parliament Equipment	20,000,000	-	20,000,000
Pending Bills	28,000,000	-	28,000,000
Program: Oversight and Management Services	60,000,000	(60,000,000)	-
Drilling of boreholes with kiosk/Digital, audio and ICT Infrastructure/Halls	60,000,000	(60,000,000)	-
ECONOMIC PLANNING, RESOURCE MOBILIZATION AND ICT	33,546,994	(2,000,000)	31,546,994
Program: Information, communication and Technology	13,000,000	-	13,000,000
Equipping of the ICT Hub	3,000,000	-	3,000,000
Automation of Fleet Managemnet and Heavy Machinery	10,000,000	-	10,000,000
Program: Economic planning, Budget formulation and Coordination support services	20,546,994	(2,000,000)	18,546,994
Valuation of Assets	18,546,994	-	18,546,994
Construction and Equipping of the Documentation centers	2,000,000	(2,000,000)	-
FINANCE AND ACCOUNTING SERVICES	135,853,006	289,698,334	425,551,340
Program: County Financial Management Control services	135,853,006	289,698,334	425,551,340
Pending Bills 2023/2024 provision for pending bills 24/25 supplementary	-	278,377,946	278,377,946
Debt pending Bills and obligation 2022/2023 and beyond	135,853,006	-	135,853,006
Unspent balance KDSP II		11,320,388	11,320,388
CROP DEVELOPMENT	170,434,071	25,000,000	195,434,071
Program: Crop, agri-business and land development services	170,434,071	25,000,000	195,434,071
NAVCDP	151,515,152	-	151,515,152
Contribution towards NAVCDP	5,000,000	25,000,000	30,000,000
Business Development Grant (SWEDEN)	10,918,919	-	10,918,919
Soil Fertility Improvement	3,000,000	-	3,000,000
LIVESTOCK AND FISHERIES SERVICES	11,000,000	-	11,000,000

Program: Livestock Promotion and Development	3,000,000	3,000,000	6,000,000
Poultry and Fingerlings	500,000	-	500,000
Farmers Training	500,000	-	500,000
Training of farmers - Flagship		3,000,000	3,000,000
Dairy Enhancement	2,000,000	-	2,000,000
Program: Animal Health Diseases and Meat Inspection Support Services	8,000,000	(3,000,000)	5,000,000
Artificial Inseminated Service	3,000,000	-	3,000,000
Animal Health and Welfare Management Services	3,000,000	(3,000,000)	-
Meat Inspection and Safety Services	2,000,000	(2,000,000)	-
Construction of slaughter house - Flagship	-	2,000,000	2,000,000
ENVIRONMENT, ENERGY AND MINERAL SERVICES	203,210,133	186,247,624	389,457,757
Program: Energy and Mineral Resource Services	-	8,500,000	8,500,000
Solar street lights across the county		8,500,000	8,500,000
Program: Climate Change Mitigation and Adaptation Measures	202,210,133	177,747,624	379,957,757
Climate Change Intervention (Grant)	162,210,133	-	162,210,133
Climate Change Intervention (Contribution)	40,000,000	22,500,000	62,500,000
Unspent balance CCRI	0	155,247,624	155,247,624
Program: Environment and natural resources	1,000,000	-	1,000,000
Noise pollution gadgets	1,000,000	-	1,000,000
WATER AND SANITATION	15,200,000	16,000,000	31,200,000
Program: Water supplies and management services	15,200,000	16,000,000	31,200,000
Spring protection Flagship	4,000,000	1,000,000	5,000,000
Spring protection at Flagship		4,000,000	4,000,000
Spring protection countywide - Flagship		5,000,000	5,000,000
Gesure Water (Equipping & Distribution)	1,500,000	-	1,500,000
Nyangena Borehole	1,500,000	-	1,500,000
Kiamogake Borehole	2,000,000	-	2,000,000
Obwari Market Borehole Solar Installation	1,200,000	-	1,200,000
Borehole water distribution Flagship		1,000,000	1,000,000
Distribution of water Flagship		5,000,000	5,000,000
Mochenwa Water Connectivity	5,000,000	-	5,000,000
5266: EDUCATION AND VOCATIONAL TRAINING	49,400,000	(25,200,000)	24,200,000
ECDE Management Support Services	39,400,000	(25,200,000)	14,200,000
ECDE Class at Mwanicha Primary	3,500,000	(3,500,000)	-
Renovation of ECDE Class	1,500,000	(1,500,000)	-
ECDE Class at Kiabiraa	4,000,000	-	4,000,000
Completion of ECDE Class at Kenyerere	2,000,000	(2,000,000)	-
Renovation of ECDE classrooms and renovation of two door latrines at Nyasore Primary	1,500,000	-	1,500,000
Construction of ECDE Class at Bobembe Girls Primary	3,500,000	(3,500,000)	-
Construction of ECDE Class at Marara	3,400,000	(1,500,000)	1,900,000
Construction of ECDE Class at Nyaronde Primary School	3,300,000	-	3,300,000
4-Door ECDE Toilets	1,200,000	(1,200,000)	-

Construction of ECDE Class	3,500,000	-	3,500,000
Construction of ECDE Class at Nyantaro	2,000,000	(2,000,000)	-
Construction of ECDE Class at Nyabuya	2,000,000	(2,000,000)	-
ECDE Class – Omogwa Primary	3,000,000	(3,000,000)	-
Quickwin Projects	5,000,000	(5,000,000)	-
Vocational Training and Management Services	10,000,000	-	10,000,000
University infrastructural Support	10,000,000	-	10,000,000
PRIMARY HEALTH SERVICES	33,600,000	1,400,000	35,000,000
Program: Promotive and Preventive Health Services	33,600,000	1,400,000	35,000,000
Equipping of Gesima Health Centre	5,000,000	-	5,000,000
Equipping of Magwagwa inpatient ward	5,000,000	-	5,000,000
Equipping of Bobaracho, Kemunchugu and Kioge dispensaries		6,000,000	6,000,000
Completion and equipping of Nyabogoye Dispensary		1,000,000	1,000,000
Nyagacho OPD	3,000,000	(3,000,000)	-
Nyanturago Health Center	1,000,000	-	1,000,000
Fencing of Riamoni and Nyaijuta	600,000	(600,000)	-
Renovation of Bosiango	1,500,000	-	1,500,000
Repair of Miriri Health Center	1,500,000	-	1,500,000
Construction of toilet, fencing, equipping and completion of Biticha Morera Dispensary	1,000,000	-	1,000,000
Equipping of Nyamusi Health Centre	5,000,000	-	5,000,000
Digitization of the Primary Health Facilities	5,000,000	(1,000,000)	4,000,000
Equipping of kenyoro and nyabonge HC	5,000,000	(1,000,000)	4,000,000
MEDICAL SERVICES	450,500,000	(3,000,000)	447,500,000
Program: Medical Support services	450,500,000	(3,000,000)	447,500,000
Nyamwetuereko eye Hospital	5,000,000	(5,000,000)	-
Health Fund (FIF)	400,000,000	-	400,000,000
Completion of the Nyamusi Sub-County Hospital	5,000,000	-	5,000,000
Completion of the Ekerenyo Sub-County Hospital	5,000,000	(5,000,000)	-
Completion of the Isolation centre	3,000,000	7,000,000	10,000,000
Equipping of the Magwagwa psychitric hopital	2,500,000	-	2,500,000
Equipping of doctors plaza	30,000,000	-	30,000,000
LANDS , HOUSING AND URBAN DEVELOPMENT	284,123,322	62,082,214	346,205,536
Program: Housing and Urban Development	267,123,322	62,082,214	329,205,536
Construction of County Headquarter	90,000,000	(20,000,000)	70,000,000
Modern Bodaboda Sheds	1,200,000	-	1,200,000
Construction of 3 bodaboda sheds at Kijauri, Nyansiongo and Nyaronde	1,000,000	-	1,000,000
Modern Bodaboda Shed	600,000	-	600,000
Bodaboda Sheds at Girango and Moturumesi Markets	1,000,000	-	1,000,000
Maintenance of Roads leading to Ward Offices	15,000,000	(15,000,000)	-
Demarcation of Nyabonge Dispensary	2,000,000	-	2,000,000
Bodaboda Sheds at Kanani and Nyamaiya Stadium Junction	1,200,000	-	1,200,000
Kemera Market Backstreets Opening	5,000,000	(5,000,000)	-
Unspent balances KISSIP	0	82,082,214	82,082,214

County contribution	-	15,000,000	15,000,000
Kenya Informal Settlement Improvement Project	148,123,322	-	148,123,322
Contribution towards KISSIP	2,000,000	-	2,000,000
Lands department - opening and maintenance of roads (backstreets) Kemera and Gachuba		5,000,000	5,000,000
Program: Physical Planning and Survey Services	7,000,000	-	7,000,000
Completion of spatial plan	7,000,000	-	7,000,000
Program: Land management and administration services	10,000,000	-	10,000,000
Valuation roll	10,000,000	-	10,000,000
ROADS, TRANSPORT,PUBLIC WORKS AND DISASTASTER MANAGEMENT	487,226,439	(15,199,837)	472,026,602
Program: Roads Development & and Management Support Services	136,708,787	(10,700,000)	126,008,787
Roads Maintainance Levy Fund	114,508,787	-	114,508,787
Murram site	500,000	(500,000)	-
Nyaobe Bridge Renovation	1,000,000	(1,000,000)	-
Box culvert	6,000,000	(6,000,000)	-
culverts installations at various locations	1,000,000	(1,000,000)	-
Bitundugusi Box Culvert	2,500,000	-	2,500,000
Fuel for Production in Itibo	1,000,000	(1,000,000)	-
Road Opening in Itibo Ward	2,500,000	(2,500,000)	-
Fuel for Heavy machinery	500,000	(500,000)	-
Fuel for opening backstreets - Keroka municipality	500,000	500,000	1,000,000
Murram Site	500,000	(500,000)	-
Fuel for Heavy machinery	700,000	(700,000)	-
Bosose – Ramba – Riamasita - Nyamokeri	3,000,000	(3,000,000)	-
Labour based road maintenance - Nyaramba-Enginda-Nyamwanchani-Ndurumo		1,000,000	1,000,000
Seba road and drainage works		5,000,000	5,000,000
Fuel for Heavy machinery	500,000	(500,000)	-
culverts installations at various locations in Itibo Ward	2,000,000	-	2,000,000
Program: Transport and Mechanical Support Services	5,000,000	-	5,000,000
Construction of the modern Mechanical Workshop	5,000,000	-	5,000,000
Program: Integrated Road Construction and Maintenance	345,517,652	(4,499,837)	341,017,815
Purchase of Heavy Machinery and Equipment	258,017,652	-	258,017,652
Fuel for Production	20,000,000	-	20,000,000
Purchase of Gravel (Murram)	15,000,000	-	15,000,000
Road surveys and Inspection (fuel, purchase of measurement equipment and allowances)	10,000,000	-	10,000,000
Preparation of Designs and Tender documentation	5,000,000	-	5,000,000
Culverts Installation and Associated drainage works	10,000,000	-	10,000,000
Insurance of Heavy Machinery	10,500,000	(4,500,000)	6,000,000
Establishment of Mechanical and Transport Unit offices/yard	1,000,000	-	1,000,000
Unskilled labour/casuals for Road Maintenance	4,000,000	-	4,000,000
Repair of Heavy Equipment	6,000,000	-	6,000,000
Maintenance & Servicing of Heavy Equipment	6,000,000	-	6,000,000
Unspent balance RMLF	0	163	163

TRADE TOURISM AND COOPERATIVE DEVELOPMENT	17,300,000	183,172,054	200,472,054
Cooperative Promotion	7,500,000	(6,000,000)	1,500,000
Renovation of Manga farmers' cooperative society building	1,500,000	-	1,500,000
Program: Tourism Promotion	3,000,000	(3,000,000)	-
Tourist site protection (keera & Manga)	3,000,000	(3,000,000)	-
Program: Trade Development and Promotion	9,800,000	189,172,054	198,972,054
Roadside Mama-mboga Stalls/Sheds Obwari market	1,800,000	-	1,800,000
Demarcation and Construction of Isinta/Bonyunyu Markets	5,000,000	-	5,000,000
Repair of market toilets	3,000,000	1,000,000	4,000,000
Metamaywa market road side sheds		1,000,000	1,000,000
Renovation of market stalls (Masaba sub-county HQ)		1,000,000	1,000,000
Unspent balance Industrial park		132,040,475	132,040,475
Industrial park (SPA)	-	54,131,579	54,131,579
GENDER, SPORTS AND CULTURE	20,500,000	(8,000,000)	12,500,000
Program: Sports and management of sports	20,500,000	(8,000,000)	12,500,000
Fuel for productions	1,000,000	-	1,000,000
Manga stadium (Inner Wall, technical area, water pump, plumbing, Security Gates & other works)	5,000,000	-	5,000,000
Manga stadium (Inner Fittings)	2,000,000	(2,000,000)	-
Levelling of playgrounds, sheds, goalposts and drainage (Nyabogoye, Eronge, Riomanga, Kierira, Kegogi, Moturumesi, Nyankoba, Montine, Embaro, Nyanchonori, Matangi, Riomanga, Mong'oni comprehensive schools and		3,000,000	3,000,000
Field operation allowance (Sub County liquor licencing)	2,000,000	-	2,000,000
Contribution towards Drainage works at Rigoma Playground	500,000	-	500,000
Rigoma Playground works- Drainage, Sheds, Offices, Toilets	1,000,000	-	1,000,000
Construction of Nyamaiya playground (Perimeter Wall)	5,000,000	(5,000,000)	-
Construction of the Omokirondo sports training centre	4,000,000	(4,000,000)	-
PUBLIC SERVICE MANAGEMENT	45,500,000	(3,000,000)	42,500,000
Program: Security enforcement and compliance support services	3,000,000	(3,000,000)	-
Purchase of security gadgets	3,000,000	(3,000,000)	-
Program: Human Resource management and development services	5,000,000	-	5,000,000
Digitization of the HR Registry	5,000,000	-	5,000,000
Program: Special Programs	37,500,000	-	37,500,000
KDSP Level II	37,500,000	-	37,500,000
NYAMIRA MUNICIPALITY	80,817,128	9,208,640	90,025,768
Program: Municipal infrastructure and disaster management support services	72,817,128	17,208,640	90,025,768
Contribution towards KURA Roads	50,000,000	-	50,000,000
Kenya Urban Support	19,817,128	-	19,817,128
Installation of Street lights within the municipality	3,000,000	7,000,000	10,000,000
Unspent balance KUSP UDG	0	10,208,640	10,208,640
Program: Environmental and social support services	8,000,000	(8,000,000)	-
Drainage works in township	3,000,000	(3,000,000)	-
Skips for waste collection	5,000,000	(5,000,000)	-

KEROKA MUNICIPALITY	13,000,000	-	13,000,000
Program: Municipal infrastructure and disaster management support services	8,000,000	-	8,000,000
Material Recovery Facility for Waste Management-Road network support, connection to national grid/solar, fencing, survey, machinery for segregation and recycling	5,000,000	-	5,000,000
Physical planning for keroka municipality	3,000,000	-	3,000,000
Program: Environmental and social services	5,000,000	-	5,000,000
installation of street light	3,000,000	-	3,000,000
Maintenance of roads towards dumpsite roads	2,000,000	-	2,000,000
COUNTY ATTORNEY	4,987,040	-	4,987,040
Program: Legal Governance,	4,987,040	-	4,987,040
Development of County legislations data base and Eresource centre.	4,987,040	-	4,987,040
TOTAL DEVELOPMENT	2,242,198,133	628,409,029	2,870,607,162

Table 15: Ward Based Projects

WARD NAME	PROJECT	AMOUNT (Ksh)
BOGICHORA	ECDE	3,500,000
	Bosiango	1,500,000
	sub-total	5,000,000
BOKEIRA	Solar Streetlights	1,600,000
	ECDE	1,200,000
	Boda boda shed	1,200,000
	Mama Maoga sheds	1,000,000
	sub-total	5,000,000
BOMWAGAMO	ECDE	4,000,000
	Training of farmers	1,000,000
	sub-total	5,000,000
BONYAMATUTA	Rirumi-Nyageita	2,000,000
	Bosose-ramba-nyamokeri	3,000,000
	sub-total	5,000,000
BOSAMARO	Solar Streetlights	1,000,000
	Nyangena borehole	1,500,000
	GiriGiri borehole	1,500,000
	Nyanturago	1,000,000
	sub-total	5,000,000
EKERENYO	Kiamogake	1,500,000
	Obwari market borehole	500,000
	ECDE	1,500,000
	Obwari market	1,500,000

	sub-total	5,000,000
ESISE	Matunwa dam	3,500,000
	Manga farmers cooperative	1,500,000
	sub-total	5,000,000
GACHUBA	ECDE	1,500,000
	Miriri	1,500,000
	Markets	1,000,000
	Gachuba stadium	1,000,000
	sub-total	5,000,000
GESIMA	Solar Streetlights	1,000,000
	ECDE	2,000,000
	ECDE	2,000,000
	sub-total	5,000,000
ITIBO	Nyabonge dispensary	2,000,000
	Culverts	3,000,000
	sub-total	5,000,000
KEMERA	Entanda borehole	2,500,000
	Box culvert	2,500,000
	sub-total	5,000,000
KIABONYORU	Nyankongo borehole	2,000,000
	Kiabonyoru water project	1,000,000
	Eturungi borehole	2,000,000
	sub-total	5,000,000
MAGOMBO	Spring protection	3,000,000
	ECDE	2,000,000
	sub-total	5,000,000
MAGWAGWA	Solar Streetlights	600,000
	Spring protection	400,000
	ECDE	3,500,000
	Purchase of chicks	500,000
	sub-total	5,000,000
MANGA	Gesture water	2,000,000
	ECDE	3,000,000
	sub-total	5,000,000
MEKENENE	Solar Streetlights	1,000,000
	Spring protection	1,000,000
	Nyagacho	3,000,000

	sub-total	5,000,000
NYAMAIYA	Solar Streetlights	400,000
	ECDE	3,400,000
	Boda boda shed	1,200,000
	sub-total	5,000,000
NYANSIONGO	Solar Streetlights	700,000
	ECDE	3,300,000
	Boda boda shed	1,000,000
	sub-total	5,000,000
RIGOMA	ECDE	2,000,000
	Biticha Morera	1,000,000
	Culvert	1,000,000
	Rigoma stadium	1,000,000
	sub-total	5,000,000
TOWNSHIP	Borehole	3,000,000
	Box culvert	2,000,000
	sub-total	5,000,000
TOTAL		100,000,000

CHAPTER THREE

VOTE: 5261000000

VOTE TITLE:

Mission

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

Vision

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

Expenditure trends

In the financial year 2022/2023, the department was allocated Kshs. 833,070,587 where Kshs. 608,070,587 was recurrent expenditure and Kshs. 225,000,000 development expenditure.

In the financial year 2023/2024, the department was allocated Kshs. 914,979,149 where Kshs. 746,578,493 was recurrent expenditure and Kshs. 168,400,656 was development expenditure. The department 's total expenditure was 869,912,211 with absorption rate of 95% where recurrent was 723,360,499, an absorption rate of 97% and development 146,551,712 with absorption rate of 87% as per CBROP 2024.

In the printed estimates 2024/2025, the department was allocated Kshs. 895,762,663 where Kshs. 709,762,663 will fund recurrent expenditure and Kshs. 186,000,000 will fund development expenditure. In the 1st supplementary budget financial year 2024/2025, the department has been allocated Kshs. 797,762,663 where Kshs. 699,762,663 will go towards recurrent expenditure and Kshs. 98,000,000 will fund development expenditure. The allocations are expected to deliver the outputs as explained in part of this context.

2. Summary of achievements in the FY 2022/2023

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

1. Construction of the county assembly office block
2. Construction and furnishing of County Assembly Ward Offices
3. Purchase of generator and transformer
4. Construction of toilets (Ablution block)
5. Construction of water tower
6. Auditorium chairs and Hansard tables
7. Supply and Installation of Air Conditioner Indoor Unit
8. Carpeting, supply, delivery, laying and padding
9. Supply, Installation of HK Vision IP CCTV camera short

Constraints and challenges in budget implementation

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

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

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

- Payment Of 125 Staff, 2CASB Members
- Payment Of 17 Utilities
- Purchase and Maintenance Of 4 Computers
- Meetings, Training, Capacity Building Of CASB, Staff and Audit Committee
- Operationalization of The Offices of The Dep Speaker, Majority and Minority
- Conferences and Workshops in Speakers Office
- Participation in Annual Legislative Summit
- Preparation of County Assembly Strategic Plan 2024-2025
- Participation in Foreign Conferences
- Policy Formulation; Monitoring and Evaluation of Projects
- Compensation To 36 Honorable Members
- Compensation Of 96 Ward Office & Other Partisan Staff
- Representation; Drafting of Bills and Policies; Public Participation and Approval Of County Bills

- Construction of County Assembly Headquarters Phase III
- Construction of A Befitting Duplex
- Ongoing Project-Ward Offices and Fencing
- Car and Mortgage Fund
- Equipping the Speaker's Residence, External Works, Parking, Driveways and Landscaping
- Installation Broadcasting System
- Installation of E-Parliament Equipment
- Pending Bills

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

Revenue Sources	% funding	Estimate 24.25	1st revised 2024/25	Variance	Item Code
Equitable Sharable Revenue	100%	895,762,663	797,762,663	98,000,000	9910101
GRAND TOAL	100%	895,762,663	797,762,663	98,000,000	

PART D: PROGRAM OBJECTIVES

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

Part E: Summary of the Program Outputs, Performance Indicators and Targets for Fy 2024/2025-2026/2027

Programme: P.1 Legislation and Representation							
Outcome: Enhanced Democracy							
Sub Programme: SP.1.1 Legislation and Representation							
Deliver Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2023/2024	Targets 2024/25	1 st revised 2024/25	Targets 2025/26	Targets 2026/27
Clerks Department	Bills/Laws	Number of bills introduced in the County Assembly	11	14	14	20	30

		Number of motions introduced and concluded	12	25	25	40	55
		Amendment of standing orders	0	1	1	1	2
	Representation	Number of petitions considered	9	13	13	20	25
		Number of Statements issued	21	30	30	40	60
Legal Department	Drafted	Number of bills drafted	7	16	16	30	40
Legislative Instruments							
		Number of vellum copies prepared for assent or transmission to Senate	12	20	20	30	35
		Number of committee stage amendments drafted	10	30	30	40	50
	Legal Advisory services	Provision of legal advice and opinions to County Assembly	Timely advisory issued	Timely advisory issued		Timely advisory issued	Timely advisory issued

Deliver Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2023/2024	Targets 2024/2025	1st revised 2024/25	Targets 2025/2026	Targets 2026/27
Clerks Department	Oversight over usage Public resources	Committee reports on budget preparation	10	25	25	40	50
		Committee reports on budget implementation	6	8	8	8	10
		PAC/PIC reports on audited accounts of County Government	2019/20/21/22 3	2022/23/24 2	2022/23/24 2	2024/25 1	2025/26 1
	Enhanced Governance in Public Service	Committee investigatory reports	5	8	8	10	14
		Committee reports on legislations	5	8	8	10	12
		Number of statements and questions issued	10	15	15	20	25
		Reports on vetting of state officers	20	29	29	30	40

		Organize study and inspection tours for members of county assembly	15	20	20	20	30
Research Department	Improved process of legislation	Prepare briefs for committees	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs
		Preparing briefs and reports on bills for committees	10	20	20	35	40
		Undertake of research surveys	2	2	2	2	4
Budget Department	Improved process of scrutiny and oversight of the budget	Prepare briefs on budget for committees	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs
		Preparation of reports on budget matters for committees	6	6	6	6	8
		Prepare reports on money bills	15	20	20	35	40

Part F: Summary Of Expenditure By Programs And Sub-Programs, 2024/2025-2026/2027

Table 3: Summary of Expenditure by Programs

Program me	Sub-Program	Objectives	Fy2024/2025			1st Revised			Variance
			Recc.	Dev.	Total	Recc.	Dev.	Total	
Policy planning, general administration and support services	General administration and support services	To provide efficient and effective support service	294,308,536	-	294,308,536	294,308,536	-	294,308,536	-
	Policy planning and Support services		89,065,500	-	89,065,500	79,065,500	-	79,065,500	-10,000,000
	Infrastructure Development		-	126,000,000	126,000,000	0	98,000,000	98,000,000	-28,000,000
		Prg Total	383,374,037	126,000,000	509,374,037	373,374,037	98,000,000	471,374,037	-38,000,000

Oversight	Oversight	To strengthen capacity of members over	43,506,030	60,000,000	103,506,030	43,506,030	-	43,506,030	-60,000,000
Legislation and Representation	Legislation and Representation	To strengthen capacity of County Assembly members on legislation	282,882,597	-	282,882,597	282,882,597	-	282,882,597	-
			709,762,663	186,000,000	895,762,663	699,762,663	98,000,000	797,762,663	-98,000,000

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/2025-2026/2027

Economic Classification	Printed Estimates	1st revised	Variance
	2024/2025	2024/25	
Current Expenditure	709,762,663	699,762,663	-10,000,000
Compensation to Employees	312,413,215	312,413,215	0
Use of Goods and Services	389,577,473	379,577,473	-10,000,000
Social Benefits	7,176,975	7,176,975	0
Other Recurrent	595,000	595,000	0
Capital Expenditure	186,000,000	98,000,000	-88,000,000
Acquisition of Non-Financial Assets	186,000,000	98,000,000	-88,000,000
Capital Grants and other transfers	0	0	0
Other Development	0	0	0
Total Expenditure	895,762,663	797,762,663	-98,000,000

10. Part H: Summary Of Expenditure Of Programmes, Sub-Programmes By Vote And Economic Classification, 2024/2025-2026/2027

	Printed Estimates	1st revised	Variance
	2024/2025	2024/25	
Programme: 1.0: General Administration			
Sub- Programme 1.1: General Administration, Planning & Support Services			
Current Expenditure	294,308,536	294,308,536	0

Compensation To Employees	172,686,400	172,686,400	0
Use Of Goods And Services	113,850,161	113,850,161	0
Social Benefits	7,176,975	7,176,975	0
Other Recurrent	595,000	595,000	0
Sub Total	294,308,536	294,308,536	0
Sub-Programme 1.2: Policy Planning and Support Services			
Current Expenditure	89,065,500	79,065,500	-10,000,000
Use Of Goods And Services	89,065,500	79,065,500	-10,000,000
Other Recurrent	0	0	0
Sub Total	89,065,500	79,065,500	-10,000,000
sub programmes 1.3 Infrastructure Development			
Capital Expenditure	126,000,000	98,000,000	-28,000,000
Acquisition Of Non-Financial Assets	126,000,000	98,000,000	-28,000,000
Other Development	0	0	0
TOTAL	509,374,036	471,374,036	-38,000,000
Programme 2.0: Oversight			
Current Expenditure	43,506,030	43,506,030	0
Use Of Goods And Services	43,506,030	43,506,030	0
Other Recurrent	0	0	0
Capital Expenditure	60,000,000	0	-60,000,000
Acquisition Of Non-Financial Assets	60,000,000	0	-60,000,000
Other Development	0	0	0
Sub Total	103,506,030	43,506,030	-60,000,000
Programme 3.0: Legislation & Representation			
Current Expenditure	282,882,597	282,882,597	0
Compensation To Employees	139,726,815	139,726,815	0
Use Of Goods And Services	143,155,782	143,155,782	0
Other Recurrent	0	0	0
GRAND TOTAL	895,762,663	797,762,663	-98,000,000

PART I: HEADS AND ITEM

Programme: 1.0: General Administration				
Sub- Programme 1.1: General Administration, Planning & Support Services				
Sub-Item		PRINTED ESTIMATES	1st revised	Variance
		2024/2025	2024/25	
2110116	Basic salaries	127,071,480	127,071,480	0

2110301	House Allowances	27,257,640	27,257,640	0
2110314	Transport Allowances	12,359,280	12,359,280	0
2110321	Administrative Allowance - CASB	5,184,000	5,184,000	0
2110320	Leave Allowance	814,000	814,000	0
2110405	Telephone allowance	1,332,000	1,332,000	0
2120101	NSSF – Employer	2,833,920	2,833,920	0
	Housing Levy - Employer	2,954,937	2,954,937	0
2120103	Pension payment - Employer	23,727,562	23,727,562	0
2210302	Retainer - CASB (2)	3,480,000	3,480,000	0
2210799	Training levy	150,000	150,000	0
2210910	Medical cover/WIBA/GPA	35,000,000	35,000,000	0
2211399	Fringe-Benefits-Tax	3,400,000	3,400,000	0
2210101	Electricity Expenses	880,000	880,000	0
2210102	Water Expenses	315,000	315,000	0
2210202	Internet charges & Website Maintenance	1,400,000	1,400,000	0
2210203	Postal Rental Box & Postage charges	12,500	12,500	0
2210503	Subscription to news paper	485,000	485,000	0
2210504	Advertisements	1,950,000	1,950,000	0
2210801	Catering services (Drinking water & other Refreshments)	7,600,000	7,600,000	0
2210802	Boards, Committees, Conferences and Seminars	5,450,000	5,450,000	0
2210904	Motor Vehicle Insurance	780,000	780,000	0
2211201	Fuel for Vehicle (Km)	2,024,000	2,024,000	0
2211301	Bank charges	35,000	35,000	0
2211306	Subscription to professional and other bodies	1,935,000	1,935,000	0
2211308	Legal, Arbitrations & Compensation Fees	8,000,000	8,000,000	0
2211313	Security operations	1,560,000	1,560,000	0
2211323	Laundry Services	300,000	300,000	0
2220101	Maintenance of Motor vehicles	1,656,000	1,656,000	0
2211009	Library supplies, magazines and Books	360,000	360,000	0
2211016	Purchase of uniforms	1,980,000	1,980,000	0
2211101	Office Stationery (Printing Papers, Accounting records, Pens, Staple Pins etc)	1,841,300	1,841,300	0
2211102	Supplies and Accessories for Computers and Printers (Anti-virus & Toners)	2,780,000	2,780,000	0
2211103	Office sanitation/ cleaning detergents	1,296,800	1,296,800	0
3111002	Purchase of computers - Hansard Department	1,080,000	1,080,000	0
2220205	Maintenance of Buildings & Stations	1,100,000	1,100,000	0

2220210	Maintenance Computer /Printer/Hansard system/ CCTV	1,940,000	1,940,000	0
3111009	Headphones (Transcription)	315,000	315,000	0
3111009	Express Scribe Pro (Transcription software)	280,000	280,000	0
2710103	Service gratuity	1,388,118	1,388,118	0
Total: General Administration, Planning & Support Services		294,308,536	294,308,536	0
Programme: 1.0: General Administration				
Sub-Programme 1.2: Policy Planning and Support Services				
Sub-item code	101005261	PRINTED ESTIMATES	1st revised	Variance
	Programme Code	2024/2025	2024/25	
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	9,050,000	9,050,000	
2210302	Accommodation - Domestic Travel	42,210,000	32,210,000	-10,000,000
2210303	Office Operations	12,720,000	12,720,000	0
2210401	Travel Cost (airlines, bus, railway, mileage allowance)	3,900,000	3,900,000	0
2210402	Accommodation Foreign Travel	9,870,000	9,870,000	0
2210499	Foreign training fee	3,110,000	3,110,000	0
2210711	Tuition Fees	1,337,500	1,337,500	0
2210715	Kenya School of Government	1,810,000	1,810,000	0
2210802	Conference Facility	2,090,500	2,090,500	0
2211201	Refined Fuels and Lubricants for Transport	1,545,000	1,545,000	0
2220101	Maintenance Expenses - Motor Vehicles	1,422,500	1,422,500	0
	Total: Policy Planning & Support Services	89,065,500	79,065,500	-10,000,000
Programme 2.0: Oversight				
Sub-Programme 2.1: Oversight				
SUB-ITEM CODE	708005261	PRINTED ESTIMATES	1st revised	variance
	Programme Code	2024/2025	2024/25	
2210802	Conference facilities	1,700,000	1,700,000	0
2210302	Accommodation - Domestic	34,100,400	34,100,400	0
2210301	Travelling costs	6,500,000	6,500,000	0
2211101	Stationery	734,300	734,300	0
2211201	Motor vehicle fuel	471,330	471,330	0
	Total: Oversight	43,506,030	43,506,030	0
Programme 3.0: Legislation & Representation				

Sub-Programme 3.1: Legislation and Representation				
SUB-ITEM CODE	709005261	PRINTED ESTIMATES	1st revised	Variance
	Programme Code	2024/2025	2024/2025	
2110201	Special Salaries -MCAs & Speaker	59,101,712	59,101,712	0
2110301	House Allowances	25,128,000	25,128,000	0
2110309	Transport Allowance (Commuter)	28,580,280	28,580,280	0
2110312	Responsibility Allowances	10,248,000	10,248,000	0
2110405	Telephone Allowance	2,220,000	2,220,000	0
2210300	Special Duty Allowance - MCAs Committees	41,184,012	41,184,012	0
2710103	Gratuity for Speaker & MCAs	14,448,823	14,448,823	0
2110299	Basic Wages - Temporary -Other (Ward Staff)	22,453,600	22,453,600	0
2710120	Gratuity for Partisan Staff	2,993,040	2,993,040	0
2120101	Employer Contribution to NSSF	1,632,960	1,632,960	0
	Housing Levy - Employer	3,680,250	3,680,250	0
2210301	Transport Allowance	6,200,000	6,200,000	0
2210302	Accommodation Domestic	50,100,000	50,100,000	0
2210303	Daily Subsistence Allowances	480,000	480,000	0
2210502	Publishing and Printing	980,000	980,000	0
2210504	Advertisements	1,830,000	1,830,000	0
2210704	Hire of Training Facilities and Equipment	1,750,000	1,750,000	0
2210801	Conference	612,000	612,000	0
2211101	Stationery	804,300	804,300	0
2211201	Motor vehicle fuel	306,000	306,000	0
2211313	Security operations	728,000	728,000	0
2211325	Office Expense (Ward)	6,799,920	6,799,920	0
2220101	Motor vehicle maintenance	621,700	621,700	0
	TOTAL	282,882,597	282,882,597	0
	TOTAL RECURRENT ESTIMATES	709,762,663	699,762,663	-10,000,000

Table 5: Capital Expenditure for FY2024/2025

Program	Location	Printed Estimates	1 Supp	Variance
Program: Administration. Policy planning and support services	Programme Total	126,000,000	98,000,000	-28,000,000
County Assembly Head Quarters	Flagship -HQ	60,000,000	45,000,000	-15,000,000

Equipping the Speaker's Residence, External Works, Parking, Driveways and Landscaping	Flagship -Nyamwetuereko	15,000,000	5,000,000	-10,000,000
Broadcasting System	Flagship -HQ	3,000,000	0	-3,000,000
Installation of E-Parliament Equipment	Flagship -HQ	20,000,000	20,000,000	0
Pending Bills	Pending Bills	28,000,000	28,000,000	0
Program: Oversight and Management Services	Programme Total	60,000,000	0	-60,000,000
Drilling of boreholes with kiosk/ Digital, audio and ICT Infrastructure/ Halls	Flagship -20 wards	60,000,000	0	-60,000,000
DEPARTMENTAL TOTAL		186,000,000	98,000,000	-88,000,000

CHAPTER FOUR

4.0 VOTE NO: 5262000000

VOTE TITLE – THE COUNTY EXECUTIVE

PART A: VISION

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

PART B: MISSION

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

Expenditure Trends

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

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

In the year 2024/2025, the executive office has a total allocation of ksh.497,883,891, without variance in the First Supplementary Estimates 2024/2025.

Major achievements for the period

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

- Rolled out communication and information services in the county
- Coordinated performance management through results-oriented scheme

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

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

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

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

Summary of the revenue sources 2024/2025

Revenue Stream	Printed Estimates 2024/2025	1 st revised 2024/2025	variance	Item code
Equitable sharable revenue	497,883,891	497,883,891	0	9910101
Grand total	497,883,891	497,883,891	0	

PART D: Program Objectives

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

**Part E: Summary of the Programme Outputs, Performance Indicators and Targets For
Fy 2024/2025-2026/2027**

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Printed Targets	1 st revised
				2024/2025	2024/2025
Programme 1: General Administration and support services					
Outcome: Enhancing institutional efficiency and effectiveness in service Delivery					
SP 1.1 General administration and support services.	Directorate of Administration	Personnel properly enumerated	Number of personnel properly enumerated.	155	104
		All utilities and services paid for on monthly basis.	No. of months utilities and services facilitated.	12	12
		Payment of subscription fees	Number of subscriptions	1	1
		Meetings and Workshop	Number of workshops attended	30	30
S.P2; Governance and coordination services					
Outcome: Enhancing institutional efficiency and effectiveness in service Delivery					
SP2.1 Executive management services	County secretary	Holding county executive committee meetings	Number of executive committee meetings held	50	50
		Attending intergovernmental meetings/ forums and summit/COG	Number of intergovernmental meetings and forums attended	68	68
		Review of performance management framework	No of reviews done	1	1
SP1.3 County results and delivery support services	County results office	Development of departmental quarterly project sustainability reports	No of reports done	4	4
		Prepared annual development plan and budget	Number of plans prepared	2	2
		Produced county publications (magazines and brochures) and media relations	Number of county publications and media relations produced	12	12

SP1.4. Governor’s Advisory and Press communication services	Governors Communication office	Co-ordinated County Liaison services unit	Number of liaison service units coordinated	1	1
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Part F: Summary of Expenditure by Programmes and Sub-Programmes

Programme Description	Approved Estimates	1st Revision	Variance	Projected Estimates	
	2024/2025	2024/2025	2024/2025	2025/2026	2026/2027
Policy, Planning, General Administration and Support Services	398,155,657	398,155,657	0	443,029,347	465,180,814
Executive Management Services	41,316,354	41,316,354	0	21,000,000	22,050,000
Total Expenditure	439,472,011	439,472,011	0	464,029,347	487,230,814

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

	Approved Estimates	1st revised 2024.2025	variance
<i>Sub-Programmes</i>	2024/2025	2024/2025	2024/2025
General Administration and Support Services	299,021,040	299,021,040	0
Policy Planning and Governance	105,534,627	105,534,627	0
County Results and Delivery Support Services	33,721,880	33,721,880	0
Executive management services	20,000,000	41,316,354	0
Governance Advisory, Liaison, Communication Support Services	24,640,000	24,640,000	0
Total Programme Expenditure	497,833,891	497,833,891	0

Part H: Summary of Expenditure by Economic Classification

	Approved Estimates	1st revised 2024/2025	variance
<i>Economic Classification</i>	2024/2025	2024/2025	2024/2025
Recurrent Expenditure	402,832,593	402,832,593	0
Compensation of Employees	197,533,378	197,533,378	0
Goods and Services	198,614,903	198,614,903	0
Social Benefits	6,684,312	6,684,312	0
Capital Expenditure	39,100,118	39,100,118	0
Acquisition of Non-Financial Assets	39,100,118	39,100,118	0
Total Expenditure	497,833,891	497,833,891	0

Summary of Expenditure by Economic Classification of Sub-Programmes

<i>Policy, Planning, General Administration and Support Services</i>
<i>SP1.1 General Administration and Support Services</i>

	Approved Estimates	1st revised	Variance
Economic Classification	2024/2025	2024/2025	2024/2024
Recurrent Expenditure	262,380,922	262,380,922	0
Compensation of Employees	197,533,378	197,533,378	0
Goods and Services	58,163,232	58,163,232	0
Social Benefits	6,684,312	6,684,312	0
Capital Expenditure	36,640,118	36,640,118	0
Acquisition of Non-Financial Assets	36,640,118	36,640,118	0
Total Expenditure	299,021,040	299,021,040	0
<i>Policy, Planning, General Administration and Support Services</i>			
<i>SP1.2 Policy Planning and Governance</i>			
	Approved Estimates	1st revised	Variance
Economic Classification	2024/2025	2024/2025	2024/2024
Recurrent Expenditure	96,139,801	96,139,801	0
Goods and Services	96,139,801	96,139,801	0
Total Expenditure	96,139,801	96,139,801	0
<i>Policy, Planning, General Administration and Support Services</i>			
<i>SP1.4 County Results and Delivery Support Services</i>			
	Approved Estimates	1st revised	Variance
Economic Classification	2024/2025	2024/2025	2024/2024
Recurrent Expenditure	14,171,880	14,171,880	0
Goods and Services	14,171,880	14,171,880	0
Total Expenditure	14,171,880	14,171,880	0
<i>Policy, Planning, General Administration and Support Services</i>			
<i>SP1.5 Governance Advisory, Liaison, Communication Support Services</i>			
	Approved Estimates	1st revised	Variance
Economic Classification	2024/2025	2024/2025	2024/2024
Recurrent Expenditure	10,139,990	10,139,990	0
Goods and Services	10,139,990	10,139,990	0
Capital Expenditure	2,460,000	2,460,000	0
Acquisition of Non-Financial Assets	2,460,000	2,460,000	0
Total Expenditure	12,599,990	12,599,990	0
<i>Executive Management Services</i>			
<i>SP2.1 Co-Ordination and Management of County Executive and Support Services</i>			
	Approved Estimates	1st revised	variance
Economic Classification	2024/2025	2024/2025	2024/2024
Recurrent Expenditure	20,000,000	20,000,000	0
Goods and Services	20,000,000	20,000,000	0

Total Expenditure	20,000,000	20,000,000	0
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Part I: Classification by Vote, Head and Item

<i>Prog1</i>	<i>Policy, Planning, General Administration and Support Services</i>			
<i>P1SP1</i>	<i>SP1.1 General Administration and Support Services</i>			
		Approved Estimates	1st estimates	variance
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2024/2025
2100000	Compensation of Employees	197,533,378	197,533,378	0
2110100	Basic Salaries Permanent Employees	169,758,600	169,758,600	0
2110101	Salaries & Wages - Civil Servants	169,758,600	169,758,600	0
2110300	Personal Allowance Paid as Part of Salary	20,868,034	20,868,034	0
2110301	House Allowance	10,818,420	10,818,420	0
2110309	Special Duty Allowance	163,740	163,740	0
2110314	Transport Allowance	8,067,468	8,067,468	0
2110318	Non-Practice Allowance	666,096	666,096	0
2110320	Leave Allowance	1,152,310	1,152,310	0
2120000	Social Contribution	6,906,744	6,906,744	0
2120100	Employer Contribution to Compulsory National Social Security Schemes	6,906,744	6,906,744	0
2120101	Employer Contribution to Compulsory National Social Security Fund	76,596	76,596	0
2120103	Employer Contribution to Staff Pension Schemes	6,830,148	6,830,148	0
2200000	Use of Goods and Services	58,163,232	58,163,232	0
2210100	Utilities Supplies and Services	2,400,000	2,400,000	0
2210101	Electricity	1,200,000	1,200,000	0
2210102	Water & Sewerage	1,200,000	1,200,000	0
2210200	Communication, Supplies and Services	4,158,000	4,158,000	0
2210201	Telephone Services	3,498,000	3,498,000	0
2210203	Courier & Postal Services	660,000	660,000	0
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	0
2210401	Travel - Airline, Bus etc	-	-	0
2210500	Printing, Advertising and Information Supplies and Services	4,400,000	4,400,000	0
2210502	Publishing & Printing services	2,000,000	2,000,000	0
2210503	Subscriptions - Newspaper & Magazines	2,400,000	2,400,000	0
2210600	Rental of Produced Assets	-	-	0
2210603	Rents & Rate Non- Residential	-	-	0
2210700	Training Expenses	113,232	113,232	0
2210799	Training Expenses-Other	113,232	113,232	0
2210800	Hospitality Supplies and Services	21,000,000	21,000,000	0

2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	21,000,000	21,000,000	0
2211100	General Office Supplies and Services	6,600,000	6,600,000	0
2211101	General Office Supplies	3,000,000	3,000,000	0
2211103	Sanitary and Cleaning Materials Supplies	3,600,000	3,600,000	0
2211200	Fuel, Oil and Lubricants	8,000,000	8,000,000	0
2211201	Refined Fuels and Lubricants for Transport	8,000,000	8,000,000	0
2211300	Other Operating Expenses	5,000,000	5,000,000	0
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	0
2211308	Legal Fees, Arbitration and Compensation Payments	5,000,000	5,000,000	0
2211313	Security Operations	-	-	0
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	4,400,000	4,400,000	0
2220101	Maintenance Motor Vehicles	4,400,000	4,400,000	0
2220200	Routine Maintenance - Other Assets	2,092,000	2,092,000	0
2220202	Maintenance of Office Furniture & Equipment	1,200,000	1,200,000	0
2220205	Maintenance of Buildings and Stations Non-Residential	-	-	0
2220210	Maintenance of Computers, Software and Networks	892,000	892,000	0
2700000	Social Benefits	6,684,312	6,684,312	0
2710100	Government Pension/Retirement Benefits	6,684,312	6,684,312	0
2710102	Gratuity - Civil Servants	6,684,312	6,684,312	0
3100000	Acquisition of Non-Financial Assets	36,640,118	36,640,118	0
3110300	Refurbishment of Buildings	1,414,992	1,414,992	0
3110302	Refurbishment of Non-Residential Buildings(offices, schools, hospitals etc)	1,414,992	1,414,992	0
3110700	Purchase of Vehicles/Other Transport Equipment	20,000,000	20,000,000	0
3110701	Purchase of Motor Vehicles	20,000,000	20,000,000	0
3110800	Overhaul of Vehicles/Other Transport Equipment	3,000,000	3,000,000	0
3110801	Overhaul of Vehicles	3,000,000	3,000,000	0
3111000	Purchase of Office Furniture/General Equipment	9,891,437	9,891,437	0
3111001	Purchase of Office Furniture/General Equipment	7,951,437	7,951,437	0
3111002	Purchase of Computers, Printers and Other IT Equipment	1,940,000	1,940,000	0
3111100	Specialised Plant, Equipment and Machinery	2,333,689	2,333,689	0
3111112	Purchase of Software	2,333,689	2,333,689	0

Prog1	Policy, Planning, General Administration and Support Services			
P1SP2	SP1.2 Policy Planning and Governance			
		Approved Estimates	1st revised	variance
Code	Item Description	2024/2025	2024/2025	2024/2025
2200000	Use of Goods and Services	96,139,801	96,139,801	0
2210300	Domestic Travel, Subsistence and Other Transportation Costs	40,387,000	40,387,000	0
2210301	Travel - Airline, Bus etc	8,017,000	8,017,000	0
2210302	Accommodation -Domestic Travel	17,390,000	17,390,000	0
2210303	Daily Subsistence Allowance	14,980,000	14,980,000	0
2210400	Foreign Travel, Subsistence and other Transportation Costs	20,000,000	20,000,000	0
2210401	Travel - Airline, Bus etc	6,000,000	6,000,000	0
2210402	Accommodation -international Travel	10,000,000	10,000,000	0
2210404	Sundry Items (Airport Tax, taxis etc)	4,000,000	4,000,000	0
2210700	Training Expenses	10,670,000	10,670,000	0
2210711	Tuition Fees	10,670,000	10,670,000	0
2210800	Hospitality Supplies and Services	10,000,000	10,000,000	0
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	5,000,000	5,000,000	0
2210802	Board Committee, Conferences and	5,000,000	5,000,000	0
2211100	General Office Supplies and Services	4,000,000	4,000,000	0
2211101	General Office Supplies	4,000,000	4,000,000	0
2211200	Fuel, Oil and Lubricants	8,342,000	8,342,000	0
2211201	Refined Fuels and Lubricants for Transport	8,342,000	8,342,000	0
2211300	Other Operating Expenses	1,230,801	1,230,801	0
2211306	Membership fees & subscriptions to Professional/Other Bodies	1,230,801	1,230,801	0
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,510,000	1,510,000	0
2220101	Maintenance Motor Vehicles	1,510,000	1,510,000	0

Prog1	Policy, Planning, General Administration and Support Services			
P1SP4	SP1.4 County Results and Delivery Support Services			
		Approved Estimates	1st revised	variance
Code	Item Description	2024/2025	2024/2025	2024/2025
2200000	Use of Goods and Services	14,171,880	14,171,880	0
2210300	Domestic Travel, Subsistence and Other Transportation Costs	9,675,000	9,675,000	0
2210301	Travel - Airline, Bus etc	825,000	825,000	0
2210303	Daily Subsistence Allowance	8,850,000	8,850,000	0

2210500	Printing, Advertising and Information Supplies and Services	1,012,000	1,012,000	0
2210502	Publishing & Printing services	1,012,000	1,012,000	0
2210800	Hospitality Supplies and Services	575,000	575,000	0
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	182,000	182,000	0
2210802	Board Committee, Conferences and Seminars	393,000	393,000	0
2211100	General Office Supplies and Services	709,880	709,880	0
2211101	General Office Supplies	709,880	709,880	0
2211200	Fuel, Oil and Lubricants	1,200,000	1,200,000	0
2211201	Refined Fuels and Lubricants for Transport	1,200,000	1,200,000	0
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,000,000	1,000,000	0
2220101	Maintenance Motor Vehicles	1,000,000	1,000,000	0

Prog1	Policy, Planning, General Administration and Support Services			
P1SP5	SP1.5 Governance Advisory, Liaison, Communication Support Services			
		Approved Estimates	1st revised	variance
Code	Item Description	2024/2025	2025/2026	
2200000	Use of Goods and Services	10,139,990	10,139,990	0
2210200	Communication, Supplies and Services	1,320,000	1,320,000	0
2210201	Telephone Services	1,320,000	1,320,000	0
2210300	Domestic Travel, Subsistence and Other Transportation Costs	3,934,490	3,934,490	0
2210301	Travel - Airline, Bus etc	513,000	513,000	0
2210303	Daily Subsistence Allowance	3,421,490	3,421,490	0
2210500	Printing, Advertising and Information Supplies and Services	1,510,000	1,510,000	0
2210502	Publishing & Printing services	220,000	220,000	0
2210504	Advertising & Publicity	1,290,000	1,290,000	0
2210800	Hospitality Supplies and Services	1,735,500	1,735,500	0
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	1,620,000	1,620,000	0
2210802	Board Committee, Conferences and Seminars	115,500	115,500	0
2211100	General Office Supplies and Services	930,000	930,000	0
2211101	General Office Supplies	570,000	570,000	0
2211103	Sanitary and Cleaning Materials Supplies	360,000	360,000	0
2211200	Fuel, Oil and Lubricants	390,000	390,000	0
2211201	Refined Fuels and Lubricants for Transport	390,000	390,000	0
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	320,000	320,000	0
2220101	Maintenance Motor Vehicles	320,000	320,000	0
3100000	Acquisition of Non-Financial Assets	2,460,000	2,460,000	0

3111000	Purchase of Office Furniture/General Equipment	1,560,000	1,560,000	0
3111001	Purchase of Office Furniture/General Equipment	500,000	500,000	0
3111002	Purchase of Computers, Printers and Other IT Equipment	360,000	360,000	0
3111004	Purchase of Exchanges and other Communication Equipment	700,000	700,000	0
3111100	Specialised Plant, Equipment and Machinery	900,000	900,000	0
3111111	Purchase of ICT Networking and Communication Equipment	900,000	900,000	0

CHAPTER FIVE

5.0 VOTE NO: 5263000201

5.1 VOTE TITLE: DEPARTMENT OF FINANCE AND ACCOUNTING SERVICES

5.2 VISION

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

5.3 MISSION

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

5.4 STRATEGIC OBJECTIVES

PROGRAMME	STRATEGIC OBJECTIVES
P1: General administration, policy planning and support services.	Enhancing institutional efficiency and effectiveness in implementation and service.
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 the 2022/23 fiscal year, the department was allocated Kshs 221,501,482, with Kshs 122,059,383 designated for recurrent expenditure and Kshs 99,442,099 for development. However, as reported in the CFSP 2022, by November 30, 2021, the department had utilized only 33% of its development allocation, with no expenditure recorded for recurrent activities. This low absorption rate raised concerns, and the CBROP 2022 was anticipated to provide an update on whether there was an improvement.

In 2023/24, the department received an allocation of Kshs 453,214,853, with Kshs 202,214,853 allocated for recurrent expenditure and Kshs 251,000,000 for development. This allocation was intended to support key interventions and enhance the department's fiscal and operational effectiveness.

For the 2024/25 fiscal year, under the 1st Supplementary Budget, the department's allocation has been increased to Kshs 542,343,605. Of this amount, Kshs 116,792,265 is earmarked for recurrent expenditure, while Kshs 425,551,3 is designated for development projects aimed at advancing strategic interventions and achieving key outcomes.

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
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
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.

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

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

Revenue Sources	Printed Estimates	1st Supp	Variation	Item code
	2024/25	2024.25		
Unspent KDSP	0	11,320,388	11,320,388	
Equitable Sharable Revenue	252,645,271	531,023,217	278,377,396	9910101
SUB-TOTAL	252,645,271	542,343,605	289,697,784	

5.7 Summary of Expenditure by Programmes, 2022/2023-2024/2025

PROGRAMME	OBJECTIVES	SUB-PROGRAMMES	PRINTED ESTIMATES	1ST SUPP EST	VARIATIONS
			2024/2025	2024.25	
Policy planning, General administration and Support services	Enhancing institutional efficiency and effectiveness in service delivery	General administration and Support	67,944,265	67,944,265	0
		Policy development and planning	16,098,000	16,098,000	0
		TOTAL	84,042,265	84,042,265	0
County Financial Management and Control Services	To ensure quality financial resources enhancement, control and advisory	Accounting and Financial	153,003,006	442,701,340	289,698,334
		Quality Assurance/Audit	7,000,000	7,000,000	0
		Supply Chain Management	8,600,000	8,600,000	0
		TOTAL	25,750,000	25,750,000	0

		GRAND TOTAL	252,645,271	542,343,605	289,698,334
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5.8 SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2022/2023 - 2024/2025

Economic classification	Printed Estimates	1st Supp	Variation
	2024/2025	2024.25	
Current Expenditure	106,792,265	106,792,265	0
Compensation to Employees	57,220,271	57,220,271	0
Use of Goods and Services	30,256,847	30,256,847	0
Grants and other transfers (KDSP I)			0
Social Benefits	4,315,147	4,315,147	0
Other Recurrent	0	0	0
Emergency Fund	5,000,000	5,000,000	0
Car and Mortgage fund	10,000,000	10,000,000	0
Other Operating Expenses (Pending Bills and Obligations)	10,000,000	10,000,000	0
Capital Expenditure	135,853,006	425,551,340	289,698,334
Acquisition of Non-Financial Assets	135,853,006	425,551,340	289,698,334
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	0	0	0
Other Operating Expenses (Pending Bills and Obligations)	0	0	0
Total Expenditure	242,645,271	542,343,605	289,698,334

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

Economic Classification	PRINTED ESTIMATES 2024/25	1ST SUPP ESTIMATES 2024/26	VARIATIONS
Programme 1: General Administration, Policy Planning and Support Services			
Sub-Programme 1.1 General Administration support services			
Current Expenditure	106,792,265	106,792,265	0
Compensation to Employees	57,220,271	57,220,271	0
Other social Benefit	4,315,147	4,315,147	0
Use of Goods and Services	30,256,847	30,256,847	0

Sub-Programme 1.2 Policy planning			0
Current Expenditure	16,098,000	300,000	0
Car and Mortgage fund	10,000,000	10,000,000	0
Emergency fund	5,000,000	5,000,000	
Use of Goods and Services	1,098,0000	0	0
Other Recurrent	0	0	0
Programme 2. Accounting and Financial Services			
Sub-Programme 2.1: Construction of roads and bridges			
Capital Expenditure	135,853,006	425,551,340	-289,698,334
Acquisition of Non-Financial Assets	135,853,006	425,551,340	-289,698,334
Other Development	0	0	0
Current Expenditure	17,150,000	17,150,000	0
Other Recurrent	17,150,000	17,150,000	0
Programme 3. Quality Assurance/Audit Services			
Capital Expenditure	0	0	0
Acquisition of Non-Financial Assets	0	0	0
Other Development	0	0	0
Current Expenditure	7,000,000	7,000,000	0
Other Recurrent	0	0	0
Program 3. Supply Chain Management			
Recurrent	8,600,000	8,600,000	0
Total	242,645,271	542,343,605	289,698,334

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

Program	Delivery unit	Key Output	KPIs	Target 2022/2023	Actual 2022/2023	Baseline 2023/24	Printed	1st revised
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								
SP 1.1 General administration and support services.	Directorate of administration Directorate of administration	Staffs well enumerated and motivated.	Number of staffs well enumerated and	289	295	312	93	93
		Social contribution	Number social contribution	1	295	312	93	93

Program	Delivery unit	Key Output	KPIs	Target 2022/2023	Actual 2022/2023	Baseline 2023/24	Printed	1st revised
		Utilities, bills and services paid on monthly	No of Utilities, bills and services paid basis	10	20	9	8	8
		General office purchases done.	No of office general office	22	107	21	5	5
		Office facilities well	No of office facilities	10	78	78	5	80
SP 1.2 Policy developments and planning.		Staffs trained at the Kenya school of government	Number of staffs and other stakeholder s trained and capacity.	6	12	30	30	30

Name of Programme 2: County financial management services.

Outcome: Better resources managed and controlled for the benefit of the county citizen.

SP 3.1 Accounting and financial services.	Directorate of accounting services.	Budgetary controls, implementation, requisitions and implementations.	Number of the Budgetary controls, implementation, requisitions and implementations done	12	13	13	13	13
		Processing of payments, reporting and advisory services.	Number of Processing of payments, reporting and advisory services	12	13	13	13	13
		Car and Mortgage fund	Number of beneficiaries	12	12	12	12	12
		Emergency fund	Amount allocated	5	5	5	5	5
SP 3.2 Quality assurance/ Audit	Directorate of audit	Assets identified, verified and	No of assets identified, verified and	10	10	10	10	10

Program	Delivery unit	Key Output	KPIs	Target 2022/2023	Actual 2022/2023	Baseline 2023/24	Printed	1st revised
services		Audit committees supported.	No of audit committee supported.	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	12	13	13	13	13
		Review of the financial statements	Number of the financial statements reviewed on	4	4	4	4	4
SP 3.3 Supply chain management services	Directorate of supply chain management	Conducting market surveys	No of the procurement procedures coordinated and done in 12 entities	5	4	10	15	20
		Evaluation of tenders to 13	Number of evaluations done	13	13	13	13	13
		Preparation of the procurement plans to 13 entities	Number of plans done	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	Printed 2024/25	1st Supp 2024/25	Variation
		2024/25	2024/25	2024/25
2110101	Basic salaries	43,200,000	43,200,000	0
2110301	House allowance.	5,400,000	5,400,000	0
2110314	Transport allowance	7,200,000	7,200,000	0
2110320	Leave allowance	1,120,000	1,120,000	0
2110318	Non practice allowances	300,271	300,271	0

2710102	Gratuity	456,000	456,000	0
2120101	NSSF	480,000	480,000	0
2110315	Extraneous allowance	180,000	180,000	0
2120103	Pension	8,000,000	8,000,000	0
2210799	Training levy	240,000	240,000	0
2210304	Tax arrears	0	0	0
2210101	Electricity	60,000	60,000	0
2210102	Water and sewerage charges	36,000	36,000	0
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	24,000	24,000	0
2210203	Courier and Postal Services	4,000	4,000	0
2210503	Subscriptions to Newspapers, Magazines and Periodicals	43,200	43,200	0
2210799	Renewal of the driver's license	10,000	10,000	0
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	50,000	50,000	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	100,000	100,000	0
2220202	Maintenance of Office Furniture and Equipment	20,000	20,000	0
2211308	Legal Fees	24,000	24,000	0
2220205	Maintenance of Office buildings	500,000	500,000	0
2211101	Fuel	200,000	200,000	0
2220202	Maintenance of M/V	180,000	180,000	0
	Sub-Total	74,738,692	74,738,692	0

S.P.1.2 Policy Planning and Support services

Sub-Item	Sub-Item Description	Printed Estimates	1st Supp Estimates	Variations
		2024/2025	2024/2025	2024/25
2210504	Advertising, Awareness and Publicity Campaign	0	0	0
2210401	Transport Refund (Foreign)	0	0	0
2210700	conference facilities	0	0	0
2210403	Daily Subsistence Allowance (Foreign)	0	0	0
2210712	Facilitation allowances	0	0	0
2210202	Conference facilities	125,000	125,000	0
2211313	DSA	973,000	973,000	0
2220101	Emergency Fund	5,000,000	5,000,000	0
2211306	Car & Mortgage Funds	10,000,000	10,000,000	0

2210711	Tuition fee	0	0	0
2211399	Other operating expenses	0	0	0
3311399	Other Infrastructure	0	0	0
	TOTALS	16,098,000	16,098,000	0

5.11.2: FINANCIAL CONTROL AND MANAGEMENT SUPPORT SERVICES

S.P 1: Accounting and Financial Services

SUB ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATE 2024.25	1ST SUPP ESTIMATES	VARIATIONS
RECURRENT EXPENDITURE				
2210711	Tuition fee	1,000,000	1,000,000	0
2211306	Subscription to professional	300,000	300,000	0
3111002	Repairs of Computers and	150,000	150,000	0
2210801	Catering services	1,500,000	1,500,000	0
2211399	Pending bills 2023/24	10,000,000	10,000,000	0
2210303	Daily Subsistence Allowance	2,650,000	2,650,000	0
2211101	General office supplies	300,000	300,000	0
2211201	Refined fuel	150,000	150,000	0
2220101	Sanitary and cleaning materials	100,000	100,000	0
4110403	Training allowance	1,000,000	1,000,000	0
	Sub-Total	17,150,000	17,150,000	0
DEVELOPMENT EXPENDITURE				
3021999	Pending bills	135,853,006	425,551,340	289,698,334
	Sub-Total	135,853,006	425,551,340	289,698,334
	Grand Total	153,003,006	442,701,340	289,698,334

S.P 2: Quality Assurance/Audit Services

Sub-Item Code	Sub-Item Description	Printed Estimates	1st Supp Est.	Variations
		2024/25	2024/25	2024/25
RECCURENT				
2210201	Subscription to professional bodies	120,000	120,000	0
2210303	Daily Subsistence Allowance	5,500,000	5,500,000	0
2211201	Refined Fuels and Lubricants for Transport	250,000	250,000	0
3111002	Purchase of a printer	650,000	650,000	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment)	480,000	480,000	0
	Sub-Total	7,000,000	7,000,000	0

DEVELOPMENT				
	Audit Software	0	0	0
Grand Total		7,000,000	7,000,000	

S.P 3: Supply Chain Management

Sub-Item code	Sub-Item Description	Printed Estimates	1st Supp Estimates	Variations
		2024/2025	2024/2025	2024/2025
RECURRENT				
2210301	Travel cost	1,000,000	1,000,000	0
2210303	Daily Subsistence Allowance	3,800,000	3,800,000	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	600,000	600,000	0
2210704	conference facilities	1,100,000	1,100,000	0
3111002	Purchase of Computers, Printers and another IT Equipment	900,000	900,000	0
2210711	Tuition fee	1,000,000	1,000,000	0
2211306	Subscription to professional bodies	200,000	200,000	0
TOTAL		8,600,000	8,600,000	0

5.12 Details of the Development Projects by Location

Project Name	Activity description	Location	Printed Est	1st Supp Est	Variations
Pending Bills 2023/24	Pending bills	HQ	135,853,006	425,551,340	289,698,334
Total			135,853,006	425,551,340	289,698,334

5.13 Details of Compensation to Employees

No. In Post	Job Group	Actual Est. 2022/23	Printed Est. 2024/25	1st Supp Est. 2024.25	Variations
10	R	0	13,000,000	13,000,000	0
5	P	14,032,623	14,032,623	14,032,623	0
2	S	5,616,414	5,616,414	5,616,414	0
6	R	14,166,126	14,166,126	14,166,126	0
1	B	2,716,768	2,716,768	2,716,768	0
7	C	5,776,970	5,776,970	5,776,970	0
20	D	64,567,435	34,567,435	34,567,435	0
5	E	18,219,342	18,219,342	18,219,342	0
6	F	7,409,379	7,409,379	7,409,379	0
5	G	20,786,498	10,786,498	10,786,498	0

3	H	5,933,820	5,933,820	5,933,820	0
3	J	3,932,507	3,932,507	3,932,507	0
5	K	4,397,352	4,397,352	4,397,352	0
4	L	2,716,768	2,716,768	2,716,768	0
5	M	12,578,086	12,578,086	12,578,086	0
3	N	5,480,348	5,580,348	5,580,348	0
3	Q	5,913,870	5,913,870	5,913,870	0
93		194,244,306	167,344,306	167,344,306	0

CHAPTER SIX

VOTE: 5264000000

VOTE TITLE: DEPARTMENT OF CROP DEVELOPMENT

PART A: VISION

To have a food secure and agriculturally prosperous county

PART B: MISSION

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

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 423,967,844.00 whereby 69,473,488.00 is for recurrent and 354,494,356.00 for development expenditure. According to CBROP 2024, as at 30th June 2023, the department had spent a total of Kshs. 359,891,494.00 where 62,249,542.00 was recurrent expenditure and 297,641,952.00 was development with a total absorption rate of 85%. The total absorption rate was low due to late exchequer releases from the Development Partners for the development capital grants .

In the financial year 2024/2025, the departmental budget in Crop Development has been allocated Kshs. 237,040,404 where Kshs. 66,606,333 is for recurrent expenditure and Kes.170,434,071 for development expenditure which includes Kes. 151,515,152 for NAVCDP Grant and 10,918,919 for KABDP Grant. In the 1st Supplementary 2024/2025,

the departmental budget in Crop Development is allocated Kshs. 262,040,404 where Kshs 66,606,333 is for recurrent expenditure and 195,434,071 for development expenditure which is additional of KES 25,000,000 of the original budget. The allocations are expected to deliver the outputs as explained in part of this context.

Summary of achievements in the FY 2022/2023

a) Crop, Agribusiness and Land Management Services

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

b) NARIGP

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

c) ASDP 11

- a. There were various trainings held to 8,521 farmers on the 3 value chains (Dairy- cow milk, Banana and Local vegetables). There was formulation of the following development documents; Strategic Integrated Value Chain Action Plan (SIVCAP), Capacity building concept for each value chain, innovation concept for each value

chain, Gender and Social Inclusion Action Plan, Baseline Survey report, Rapid Assessment report, Governance concept, and CASSCOM strategy.

b. In cow-milk value chain,

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

In Banana VC,

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

In the Local vegetable VC,

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

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

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

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

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

No	Revenue Sources	budget Estimat	Actual Estimat	Baseline	Printed Estimat	1st SUPP	VARIA NCE	
1	Equitable share	203,323,000	203,323,000	54,679,600	36,982,600	61,982,600	25,000,000	9910
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	2,531,292	0	0	0	1320202
4	Fertilizer Subsidy Programme-GoK	0	0	92,563,400	0	0	0	1320202
5	Kenya Agricultural Business Development Project (Sweden)	0	0	0	10,918,919	10,918,919	0	
6	National Agricultural Value Chain Development Project (NAVCDP)	0	0	250,000,000	151,515,152	151,515,152	0	1320202
7	NARIGP (Opening Balances)	54,014,600	53,980,700	0	0	0	0	1320202
		443,281,500	443,247,616	549,774,414	199,416,560	224,416,560	25,000,000	
Local Revenue								
1	Agricultural Cess	19,987,300	4,508,940	20,825,000	37,623,635	37,623,635	0	1420245
	Sub Totals	19,987,300	4,508,940	20,825,000	37,623,635	37,623,635	0	
GRAND TOTAL		463,268,963	447,756,564	570,599,502	237,040,404	262,040,404	25,000,000	

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

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	1ST SUPP	VARIANCE
				2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
Programme 1: Policy planning, general administration and support service									
		Salaries, wages and personnel emoluments paid	No. Of staff impost paid in time	95	95	95	86	86	0

General administration and support services	Administration	Agriculture Bill developed	No. Of policies developed	2	2	2	2	2	0
		Budgets, Annual Development plans, Sector plans prepared	No. Of plans developed	5	5	5	5	5	0
Programme 2: Crop, agribusiness and land management services									0
Crop development	Directorate of Crop, agribusiness and land management services	Purchasing of soil scanner	No of soil scanner Procured	-	-	2	0	0	0
		Purchase and distribution of hass varieties an market linkages	No of hass varieties procured	5,000.00	5,000.00	1,000.00	0	0	0
		Extension farmers trained	No of extension officers trained	20	20	25	25	25	0
		Technical officers trained on new crop husbandry and technology transfer	No of technical trainings held on new crop husbandry and technology transfer	10	15	15	20	20	0
		Farmers trained on the modern farming technologies and innovation	No of farmers trained	100	60	200	5,000.00	5,000.00	0
		farmers of Hass varieties Avocado trained	No of farmers trained	15,000.00	12,000.00	15,000.00	0	0	0

Part F: Summary of Expenditure by Programmes and Sub-Programs 2024/2025-2026/2027

Programmes	Sub-Program	Objectives	Budget Estimate	Actual	Baseli	Printed Estimate 2024/2025				1ST SUPP	VARIANCE
						Rec	Grant	Dev	TOTAL		
			2023/2023	2023/2	2023/2						

P 1: General administration, Policy planning	SP 1.1 General Administration and support	Improve customer service	148,950,032	135,407,045	48,163,798	64,088,643	-	-	64,088,643	64,088,643	0
	SP 1.2 Policy		1,474,918	1,160,200	517,690	517,690	-	-	517,690	517,690	0
Sub total			150,424,950	136,567,245	48,681,488	64,606,333	-	-	64,606,333	64,606,333	0
P 2: Crops Management	SP 2.1 Crops Management and Value	Improve the food security	340,013,344	293,946,211	519,268,014	2,000,000	162,434,071	8,000,000	172,434,071	197,434,071	25,000,000
Sub total			340,013,344	293,946,211	519,268,014	2,000,000	162,434,071	8,000,000	172,434,071	197,434,071	25,000,000
P 3Irrigation, drainage and water	SP3.1Irrigation, drainage and water storage		-	-	12,650,000				0	0	0
Sub total			-	-	12,650,000	-	-	-	-	-	0
TOTAL			490,438,294	430,513,456	580,599,502	66,606,333	162,434,071	8,000,000	237,040,404	262,040,404	25,000,000

Part G: Summary of Expenditure by Vote and Economic Classification 2024/2025-2026/2027

Economic Classification	Budget Estimate	Actual Estimate	Baseline Estimates	Printed Estimate	1ST SUPP	VARIANCE
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
Current Expenditure	159,879,559	150,724,388	69,473,488	66,606,333	66,606,333	0
Compensation to Employees	133,714,252	131,723,324	43,845,489	55,018,844	55,018,844	0
Use of Goods and Services	10,079,965	4,257,056	22,738,792	4,500,000	4,500,000	0
Social Benefits	9,813,342	8,832,008	2,849,707	7,087,489	7,087,489	0
Other Recurrent	6,272,000	5,912,000	39,500	0	0	0
Capital Expenditure	353,983,720	342,383,720	501,126,014	170,434,071	195,434,071	25,000,000
Acquisition of Non-Financial Assets	9,000,000	5,400,000	4,075,293	5,000,000	5,000,000	0
Capital Grants and other transfers	336,983,720	336,983,720	495,094,721	162,434,071	187,434,071	25,000,000
Other Development	0		1,956,000	3,000,000	3,000,000	0

Total Expenditure	513,863,279	493,108,108	570,599,502	237,040,404	262,040,404	25,000,000
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Part H: Summary of Expenditure by Programmes, Sub-Programmes by Vote and Economic Classification, 2024/2025-2026/2027

	Budget Estimate	Actual Estimate	Baseline Estimates	Printed Estimate	1ST SUPP	VARIANCE
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
Programme 1: Policy Planning, General Administration and Support Services						
Sub-Programm 1. General Administration and Support Services						
Current Expenditure	150,240,032	147,097,726	48,681,488	64,606,333	64,606,333	0
Compensation to Employees	134,496,253	131,723,324	43,845,489	55,018,844	55,018,844	0
Use of Goods and Services	1,700,438	1,530,394	1,986,292	2,500,000	2,500,000	0
Social Benefits	9,813,342	8,832,008	2,849,707	7,087,489	7,087,489	0
Other Recurrent	5,012,000	5,012,000	0	0	0	0
Sub Total	150,240,032	147,097,726	48,681,488	64,606,333	64,606,333	0
Programme 2: Crop Management and Development						0
Sub-Programme 2.1: Crop Management and Value Addition						0
Current Expenditure	3,029,624	2,726,662	18,142,000	2,000,000	2,000,000	0
Use of Goods and Services	3,029,624	2,726,662	18,102,500	2,000,000	2,000,000	0
Other Recurrent	0	0	39,500	0	0	0
Capital Expenditure	336,983,720	336,983,720	501,126,014	170,434,071	195,434,071	25,000,000
Acquisition of Non-Financial Assets	0	0	4,075,293	5,000,000	30,000,000	25,000,000
Grants and Other Transfers	336,983,720	336,983,720	495,094,721	162,434,071	162,434,071	0
Other Development			1,956,000	3,000,000	3,000,000	0
Sub Total	340,013,344	339,710,382	519,268,014	172,434,071	197,434,071	25,000,000
Sub-Programme 2.2 Agribusiness Development						0
Current Expenditure	1,000,000		0	0	0	0
Other Recurrent	1,000,000	900,000	0	0	0	0
Capital Expenditure	6,000,000	5,400,000	0	0	0	0
Acquisition of Non-Financial Assets	6,000,000	5,400,000	0	0	0	0
Other Development	0	0	0	0	0	0
Sub Total	7,000,000	6,300,000	0	0	0	0
TOTAL	347,013,344	346,010,382	519,268,014	172,434,071	197,434,071	25,000,000

Programme 3: Irrigation, drainage and water storage development support services				0	0
Current Expenditure	0	0	2,650,000	0	0
Use of Goods and Services	0	0	2,650,000	0	0
Other Recurrent	0	0	0	0	0
Sub Total	0	0	2,650,000	0	0
GRAND TOTAL	497,253,376	493,108,108	567,949,502	237,040,404	262,040,404

PART I: HEADS AND ITEMS

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	1ST SUPP	VARIANCE
		2022/2023	2023/2024	2024/2025	2024/2025	
2110101	Basic Salaries - Civil Service	0	34,955,807	40,479,332	40,479,332	0
2110301	House Allowance	0	4,221,195	9,535,512	9,535,512	0
2110314	Transport Allowance	0	3,196,788	5,004,000	5,004,000	0
2110320	Leave Allowance	0	290,388	442,000	442,000	0
2210101	Electricity	0	48,000	48,000	48,000	0
2210102	Water and sewerage charges	0	24,000	24,000	24,000	0
2210712	Training Allowance	0	35,718	51,000	51,000	0
2710107	Monthly Pension - Civil Servants	0	2,784,021	6,049,306	6,049,306	0
2710111	NSSF Pensions			64,537	64,537	0
2210203	Courier and Postal Services	0	6,000	6,000	6,000	0
2210503	Subscriptions to Newspapers, Magazines and Periodicals	0	36,000	36,000	36,000	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	0	30,000	30,000	30,000	0
2211102	Supplies and Accessories for Computers and Printers			30,000	30,000	0
2211103	Sanitary and Cleaning Materials, Supplies and Services	0	10,000	10,000	10,000	0
2211202	Refined Fuels and Lubricants for Production	0	454,602	458,310	458,310	0

2211308	Legal Dues/fees, Arbitration and Compensation Payments	0	60,000	60,000	60,000	0
2220101	Maintenance Expenses - Motor Vehicles and cycles	0	300,000	200,000	200,000	0
2220202	Maintenance of Office Furniture and Equipment	0	500,000	500,000	500,000	0
2710102	Gratuity - Civil Servants	0	29,968	480,646	480,646	0
3111001	Purchase of Office Furniture and Fittings			480,000	480,000	0
3111002	Purchase of Computers, Printers and other IT Equipment			100,000	100,000	0
TOTAL		0	46,982,487	64,088,643	64,088,643	0

b) Policy Planning

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	1ST SUPP	VARIANCE
		2022/2023	2023/2024	2024/2025	2024/2025	
2210303	Daily Subsistence Allowance	0	352,800	352,800	352,800	0
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0	100,000	100,000	100,000	0
2210802	Boards, Committees, Conferences and Seminars	0	64,890	64,890	64,890	0
TOTAL		-	517,690	517,690	517,690	0

2. P.2 CROPS MANAGEMENT AND DEVELOPMENT

a) Crop Management and value addition

RECURRENT

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	1ST SUPP	VARIANCE
		2022/2023	2023/2024	2024/2025	2024/2025	
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000	100,000	70,200	70,200	0
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	657,000	0
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	160,000	0
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	81,000	0
2210101	Electricity			81,800	81,800	0
2220210	Maintenance of Computers, Software, and Networks			125,000	125,000	0
2220205	Maintenance of Buildings and Stations -- Non-Residential			725,000	725,000	0
2220202	Maintenance of Office Furniture and Equipment			100,000	100,000	0
TOTAL		1,029,624	18,142,000	2,000,000	2,000,000	0

DEVELOPMENT

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	1ST SUPP	VARIANCE
		2022/2023	2023/2024	2024/2025	2024/2025	
2210303	Daily Subsistence Allowance		259,000	0	0	0
2210505	Trade Shows and Exhibitions		380,000	0	0	0
2211007	Agricultural Materials, Supplies and Small Equipment		700,000	800,000	800,000	0
2211201	Refined Fuels and Lubricants for Transport		161,000	0	0	0
2220101	Maintenance Expenses - Motor Vehicles and cycles		44,000	0	0	0
3111103	Purchase of Agricultural Machinery and Equipment	4,000,000	1,056,000	0	0	0
3111301	Purchase of Certified Crop Seed	6,000,000	900,000	0	0	0
2610100	Grants and Transfers	12,000,000	2,531,293	167,434,071	192,434,071	-25,000,000
2220210	Maintenance of Computers, Software, and Networks		125,000	0	0	0
3110504	Other Infrastructure and Civil Works			0	0	0
2210701	Travel Allowance			2,200,000	2,200,000	0
2220205	Maintenance of Buildings and Stations -- Non-Residential		725,000	0	0	0
2220202	Maintenance of Office Furniture and Equipment		100,000	0	0	0
TOTAL		307,555,724	687,069,065	170,434,071	197,434,071	25,000,000

LIST OF DEVELOPMENT PROJECTS IN THE FY 2023/2024

a) CAPITAL PROJECTS

Department	Project name	Description of activity	Location	Printed Estimate 2024/2025	1ST SUPP 2024/2025	VARIANCE
Crops Production	NAVCDP	Capacity Building	Countywide	151,515,152	151,515,152	0

	Contribution towards NAVCDP	Capacity Building	Countywide	5,000,000	30,000,000	25,000,000
	Business Development Grant (SWEDEN)	Capacity Building	Countywide	10,918,919	10,918,919	0
	Soil Fertility Improvement		Countywide	3,000,000	3,000,000	0
TOTAL				170,434,071	195,434,071	25,000,000

GRAND TOTAL FOR DEVELOPMENT PROJECTS = KES. 195,434,071

PART J: PERSONNEL ESTABLISHMENT

S/No	J/G	No of staff	Actual Total Amount Estimates	Baseline Total Amount Estimates	Printed Total Amount Estimates	1 st supplementary Total Amount Estimates	Variance
			2022/2023	2023/2024	2024/2025	2024/2025	
1	R	1	2,313,437	2,313,437	2,313,437	2,313,437	0
2	Q	1	604,448	604,448	604,448	604,448	0
3	P	3	6,501,596	6,501,596	6,501,596	6,501,596	0
4	N	2	2,372,470	2,372,470	2,372,470	2,372,470	0
5	M	6	4,544,074	4,544,074	4,544,074	4,544,074	0
6	L	4	4,066,922	4,066,922	4,066,922	4,066,922	0
7	K	10	5,848,796	5,848,796	22,441,242	22,441,242	0
8	J	1	684,816	684,816	684,816	684,816	0
9	H	5	2,435,054	2,435,054	2,435,054	2,435,054	0
10	G	35	12,075,877	12,075,877	12,075,877	12,075,877	0
11	F	5	1,526,956	1,526,956	1,526,956	1,526,956	0
12	E	3	538,908	538,908	538,908	538,908	0
13	D	5	1,086,257	1,086,257	1,086,257	1,086,257	0
14	C	4	914,276	914,276	914,276	914,276	0
TOTAL		88	45,513,886	45,513,886	62,106,333	62,106,333	

CHAPTER SEVEN

VOTE: 5265000000

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

PART A: VISION

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

PART B: MISSION

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

PART C BUDGET INFORMATION AND PERFORMANCE REVIEW

Expenditure trends

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

In the First Supplementary Budget for financial year 2024/2025, the department of Environment, Climate Change, Energy, Natural Resources and Mining has been allocated Ksh. 60,779,448 for recurrent and Ksh. 389,457,757 for development expenditure. The total allocation for the department is Ksh. 450,237,205 expected to deliver on the interventions.

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

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

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

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.

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

NO	REVENUE SOURCES	Baseline Estimate	Printed Estimates	Budget Estimates	1st Supp Estimates	Variance	ITEM COD
		2022/2023	2023/2024	2024/2025	2024/2025		
1	Equitable Sharable Revenue	50,493,627	186,135,007	77,420,70	96,670,702	19,250,0	99101
2	World Bank Grant towards	22,000,000	147,000,000	173,210,1	173,210,13	0	13202

3	Building Cess	-	22,826,133	25,108,74	25,108,746	0	11101
	Unspent balances 2023/2024	-	-	0	155,247,62	155,247,	
GRAND TOTAL		72,493,627	355,961,140	275,739,5	450,237,20	174,497,	

PART D: PROGRAMS OBJECTIVES

Program	Strategic Objectives	Outcome
General Administration, Policy	Enhancing institutional efficiency and effectiveness in implementation and service delivery by 90%	Improved satisfaction in service delivery
Environmental protection and	To promote the rehabilitation, reclamation, conservation and protection of catchments and natural resources for	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	Weather station centers installed and climate change measures undertaken

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	1st Supp Estimate	Variance	
				2022/20	2023/20	2024/20	2024/20		
Program 1: Policy, Planning, general administration and support services									
General Admin, Policy dev. & planning	Administra tion	Efficient and Effective services Delivered	Salaries and utilities paid	85	115	115	115	0	
			Payroll processed	12	12	12	12	0	
	Administra tion	Staff recruitment	No of new staff recruited	15	10	10	10	0	
	Administra tion	Utility bills	Bills paid	12	12	12	12	0	
	Administra tion	Training and capacity building	No of courses attended	12	10	10	10	0	
			Budget plan	Budget developed	1	1	1	1	0
			Office supplies	No. Office supplies delivered	12	12	12	12	0
			Fuel and lubricants	Liters supplied	70,000	100,000	100,000	100,000	0
Maintenance of motor vehicles/cycles			No. of services carried out	90	100	100	110	0	
Program 2: Energy mineral resources services									
Outcome. To promote secure business environment									
Energy Resources dev services	Energy	Solar powered street lights	Number of poles installed	66	50	50	50	0	
		Home solar lights	Number of solar units distributed	0	500	300	300	0	
		Environmental impact assessment	No of Impact reports	0	0	0	0	0	

Program 3: Environmental Protection and Management services								
Outcome. To promote clean and healthy environment								
Pollution & waste management services	Environment and Natural resources	Afforestation of	No. of forests	0	2	1	1	0
		Distribution of tree	No seedlings	20,000	50,000	30,000	30,000	0
		Solid waste collection	No of tons collected and	13,000	15,000	19,000	19,000	0
		Payment of wages (casual labor)	No. of payrolls prepared	12	20	20	20	0
Pollution & waste management services	Environment and Natural resources	Identification and fencing of land for	No of sites identified	0	4	3	3	0
		Environmental impact assessment	No impact reports	0	4	0	0	0
		County Environment Committee meetings	No. of meetings held	0	4	0	0	0
		Skips foundation	No. of skips	15	10	0	0	0
		Purchase of skips	No of skips	0	10	0	0	0
Program 4: Climate Change services								
Climate change adaptation		Reforestation of hilltops	No. tree seedlings distributed	0	10,000			0
Climate Change Mitigation activities		Sensitization of the public on causes, effects and interventions of climate change	No. of residents trained	0	5,000	20,000	20,000	0
Policy development and		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	No. of vehicles purchased	0	0	1	1	0
		Installation of Automatic Weather Stations (AWSs), 1	No. of AWSs			20	20	0
		Acquire and Install Automatic rain gauges at least 2 per ward for 20 Wards in	No. of Automatic rain gauges			40	40	0
		Acquire and Install Weather radars	No. of Weather radar receiver			5	5	0
		Acquire and Install Satellite ground	No. of Satellite Ground receiving			5	5	0
		Develop Information Education Communication	No. of Education materials			1	1	0

Part F: Summary of Expenditure by Programmes and Sub-Programmes, 2023/24

ENVIRONMENT, CLIMATE CHANGE, ENERGY, NATURAL RESOURCES AND MINING						
PROGRAM/SUB-PROGRAM	Baseline Estimate	Printed Estimate	Budget Estimate	1st Supp Estimate	Variance	ITEM CODE
	2022/2023	2023/2024	2024/2025	2024/2025		
General Administration, Policy Planning and Support Services	76,613,542	68,611,140	39,779,448	39,779,448	0	100105265
Environment and Natural Resources	91,520,089	6,000,000	4,500,000	4,500,000	0	100405265
Climate Change Mitigation and adaptation measures	-	205,650,000	213,210,133	390,957,757	177,747,624	100505265
Energy and Mineral Resources services	4,925,503	29,600,000	18,250,000	15,000,000	-3,250,000	100205265
Sub-total	173,059,134	309,861,140	275,739,581	450,237,205	174,497,624	

Part G: Summary of Expenditure by Vote and Economic Classification, 2023/24

ENVIRONMENT, CLIMATE CHANGE, ENERGY, NATURAL RESOURCES AND MINING					
Economic Classification	Baseline Estimates	Printed Estimates	Budget Estimates	1st Supp Estimates	Variance
	2022/2023	2023/2024	2024/2025	2024/2025	
Current Expenditure	81,484,611	104,861,140	60,779,448	60,779,448	0
Compensation to Employees	64,484,611	58,197,178	30,958,499	30,958,499	0
Social Contribution	17,000,000	6,287,433	7,820,949	7,820,949	0
Use of Goods and Services	0	40,376,529	11,000,000	11,000,000	0
Grants	0	0	11,000,000	11,000,000	0
Capital Expenditure	126,210,043	251,100,000	214,960,133	389,457,757	165,997,624
Grants	22,000,000	147,000,000	141,210,133	389,457,757	248,247,624
Acquisition of Non-Financial	104,210,043	104,100,000	73,750,000	0	-73,750,000
Total Expenditure	207,694,654	355,961,140	275,739,581	450,237,205	174,497,624

Part H; Summary of Expenditure by Program, Sub-Program and Economic Classification

Economic Classification	Baseline Estimates	Printed Estimates	Budget Estimates	1st Supp Estimates	Variance
	2023/2024	2023/2024	2024/2025	2024/2025	
Program 1: Policy Planning, General Administration and Support Services					
Current Expenditure	68,611,140	26,006,246	39,779,448	39,779,448	0
Compensation to Employees	64,484,611	19,006,000	30,958,499	30,958,499	0
Social Contribution		6,000,246	7,820,949	7,820,949	0
Use of Goods and Services	4,126,529	1,000,000	1,000,000	1,000,000	0
Program 2 Environment and Natural Resources				4,500,000	

Current Expenditure	1,000,000	2,500,000	3,500,000	3,500,000	0
Use of Goods and Services	1,000,000	2,500,000	3,500,000	3,500,000	0
Capital Expenditure	5,000,000	3,000,000	1,000,000	1,000,000	0
Acquisition of Non-Financial Assets	5,000,000	3,000,000	1,000,000	1,000,000	0
Program 3: Energy and Mineral Resources Services				15,000,000	
Current Expenditure	8,600,000	2,000,000	6,500,000	6,500,000	0
Use of Goods and Services	8,600,000	2,000,000	6,500,000	6,500,000	0
Capital Expenditure	21,000,000	12,500,000	11,750,000	8,500,000	-3,250,000
Acquisition on Non-Financial Assets	21,000,000	12,500,000	11,750,000	8,500,000	-3,250,000
Program 4: Climate Change Mitigation and adaptation measures				390,957,757	
Current Expenditure	24,650,000	23,000,000	11,000,000	11,000,000	0
Use of Goods and Services	24,650,000	23,000,000	11,000,000	11,000,000	0
Capital Expenditure	181,000,000	166,000,000	223,210,133	379,957,757	177,747,624
Acquisition on Non-Financial Assets	181,000,000	166,000,000	223,210,133	379,957,757	177,747,624
Total	309,861,140	235,006,246	296,739,581	450,237,205	174,497,624

7.10 PART I: HEADS AND ITEMS

7.10.1 General administration and support services, Policy planning

a) General administration and support services

Sub Item Code	Item Description	Budget Estimates	1st Supp Estimates	Variance
		2024/2025	2024/2025	
2110101	Compensation to Employees	30,958,499	30,958,499	0
2120101	Social Contributions	7,820,949	7,820,949	0
2210101	Payment of Utility Bills	300,000	300,000	0
2220202	Maintenance of Office assets and other inventories	300,000	300,000	0
2211101	General Office Supplies	400,000	400,000	0
Total		39,779,448	39,779,448	0

Environmental Protection and Management Services

a) Pollution and Waste Management Services

Item code	Item Description	Budget Estimates	1st Supp Estimates	Variance
		2024/2025	2024/2025	
2211103	Sanitary and Cleaning Materials, Supplies and Services	1,500,000	0	-1,500,000
2211201	Refined Fuels and Lubricants for Garbage Collection	2,000,000	0	-2,000,000
	Garbage collection	0	3,500,000	3,500,000
3111401	Purchase of noise pollution gadget	1,000,000	1,000,000	0
	RECURRENT	3,500,000	3,500,000	0
	DEVELOPMENT	1,000,000	1,000,000	0

TOTAL	4,500,000	4,500,000	0
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7.10.3 CLIMATE CHANGE MITIGATION AND ADAPTATION MEASURES

Item code	Item Description	Actual Estimates	Budget Estimates	1st Supp Estimates	Variations
		2023/2024	2024/2025	2024/2025	
2210303	Climate change mitigation and adaptation measures	2,650,000	0	0	-
9910101	Financially led climate action programme -Unspent Balances	11,000,000	0	0	-
1320102	County Climate Change Institution E-Waste management Support (CCI) (World Bank Grant)	11,000,000	11,000,000	11,000,000	-
	Climate Change Intervention (Contribution)	45,000,000	40,000,000	62,500,000	22,500,000
1320102	Climate Change Intervention (Grant)	136,000,000	162,210,133	162,210,133	-
9910101	Climate Change Intervention (Grant) Unspent balances	0	0	155,247,624	155,247,624
	RECURRENT	24,650,000	11,000,000	11,000,000	0
	DEVELOPMENT	181,000,000	202,210,133	379,957,757	177,747,624
Total		205,650,000	213,210,133	390,957,757	177,747,624

Energy and Mineral Resources Services

a) Other Energy Sources Promotion Services

Item code	Item Description	Baseline Estimates	Budget Estimates	1st Supp Estimates	Variations
		2023/2024	2024/2025	2024/2025	
2210712	Capacity Building of Staff	0	500,000	500,000	0
3111401	Technical feasibility	400,000	0	0	0
3111401	Financial feasibility	350,000	0	0	0
3111401	Market visit research	350,000	0	0	0
3111401	Operationalization	300,000	0	0	0
2211006	Solar streetlights spare parts	800,000	0	0	0
2220000	Promotion of Renewable Energy Purchase of Maintenance tools	400,000	1,000,000	1,000,000	0
2210101	Payment of electricity bills for Streetlights (KPLC) in all 20 Wards	5,000,000	5,000,000	5,000,000	0
3130101	Installation, repairs and relocation of Streetlights - ward based	20,000,000	0	0	0
3130101	Installation of street lights Kembra ward	1,000,000	0	0	0
3130101	Installation of street lights Magwagwa ward	2,000,000	0	0	0
3130101	Solar Streetlights Mekenene	0	1,000,000	0	-1,000,000

3130101	Solar Streetlights Bosamaro	0	1,000,000	0	-1,000,000
3130101	Solar Streetlights Nyamaiya	0	400,000	0	-400,000
3130101	Solar Streetlights (4 in number) Gesima	0	450,000	0	-450,000
3130101	Solar Streetlights Magwagwa	0	600,000	0	-600,000
3130101	Solar Streetlights (8 in number) Nyansiongo	0	700,000	0	-700,000
3130101	Solar Streetlights Bokeira	0	1,600,000	0	-1,600,000
3130101	Installation of solar street lights - Flagship	0	6,000,000	8,500,000	2,500,000
	RECURRENT	7,600,000	6,500,000	6,500,000	0
	DEVELOPMENT	23,000,000	11,750,000	8,500,000	-3,250,000
Total		30,600,000	18,250,000	15,000,000	-3,250,000

DETAILS OF THE DEVELOPMENT PROJECTS

Flagship Projects

PROJECT	AMOUNT
Solar street lights across the county	8,500,000
Climate Change Mitigation and Adaptation Measures	379,957,757
Noise pollution gadgets	1,000,000
TOTAL	389,457,757

PART J: PERSONNEL ESTABLISHMENT

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

CHAPTER EIGHT

VOTE: 5266000000

VOTE TITLE: DEPARTMENT OF EDUCATION AND VOCATIONAL TRAINING

PART A: VISION

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

PART B: MISSION

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

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.574,139,886 is for Recurrent and Ksh.50,300,000 is for development. The department's total expenditure is 566,407,360 with absorption rate of 99% whereby 522,486,723 is for recurrent with 100% absorption rate and 43,920,637 is for development with an absorption rate of 87 % as per CBROP 2024

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

In the 1st supplementary of financial year 2024/2025, the department has been allocated a total of 463,166,219 whereby 438,966,219 is for recurrent which includes 50,415,513 for education support fund and 24,200,000 is for development.

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.

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	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

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

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

Revenue Sources	Baseline 2022/23	Actual 2023/2024	Printed Est 2024/25	1st revised 2024/25	Variance	Item Code
Equitable Sharable revenue	566,482,963	483,581,309	538,001,722	458,801,722	79,200,000	9910101
SBP Private schools/ vocational institutions	0	0	4,345,456	4,345,456	0	
Unspent balances of VTC grant		19,041	0	19,041	-19,041	
TOTAL	566,482,963	483,581,309	542,347,178	463,166,219	79,180,959	

PART D: PROGRAM OBJECTIVES

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

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	Actual	Basel	Printed	1st	Projected	
				Estimates	ine estim	estimates	revised	estimates	estimates
				2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	2026/2027
Name of Programme 1: General administration, policy planning & support services.									
Outcome: Efficient and effective customer satisfaction in public service delivery to the									
		Staff salaries	No of Payroll	1450	1039	1070	1070	1320	1320

SP 1.1 General Administr ation	Director Administ ration	Payment of social contributi	No of social contribut	3	3	3	3	3	3
		Payment of	No of utilities	12	6	5	5	5	7
		General office purchases	No of General office	1	7	4	4	5	7
SP 1.2 Policy developm ent and planning	Director Administ ration	Staff training on SMC	No of staff trained	12	14	5	5	7	9
		Attending Stakehold ers Conferen ces	No of national conferen ces	0	3	2	2	2	2
		Preparing and reviewing policies, plans, plans, and	No of policies, plans, bills, and	5	5	5	5	5	5
Name of Programme 2: Vocational development and									
Outcome: Improved informal employment									
Youth Polytechn ic Develop ment	Director youth polytechn ic	Youth Polytechn ic	No of youth polytech	37	38	38	38	38	38
		Curriculu m implemen tation	No of youth polytech nic provided	37	38	38	38	38	38
		Construct ion of youth polytechn	No of modern VET worksho	3	9	9	9	9	9
		Quality assurance	No of VTC worksho	0	38	38	38	38	38
		Educatio n support Fund (Scholars hip, support	Amount of educatio n support	99.7m	122m	133,218,11 2	133,2 18,11 2	133,218 ,112	133,21 8,112
Name of Programme 3: ECDE and CCC development									
ECDE managem ent and infrastruc ture support	Director ECDE	Construct ion of ECDE	No of ECDE centers	37	79	30	30	40	50
		Curriculu m implemen tation (Instructi onal	No of ECDE centers provided with instructi	0	0	408	408	408	408

support services	Quality assurance	No of the ECDE	407	407	408	408	408	408
	Capacity building of ECDE	No of ECDE teachers	0	900	600	600	850	1050

PART F: SUMMARY OF PROGRAMS AND SUB-PROGRAMS

Program	S/Program	Recurrent Estimate 2024/2025	1st revised 2024/25	Development Estimates 2024/2025	1st revised dev 2024/25	Total Estimate 2024/2025	1st revised total 2024/25
General Administration Support Services & Policy Planning And Support Services	General Administrative & Support Services	354,371,665	354,371,665	-	-	354,371,665	354,371,665
	Policy Planning and Support Services	121,075,513	51,075,513	-	-	121,075,513	51,075,513
Program	Total	475,447,178	405,447,178	-	-	475,447,178	405,447,178
Vocational Education Training	Improved Informal Employment	13,000,000	13,019,041	10,000,000	-	23,000,000	23,019,041
Program	Total	13,000,000		10,000,000		23,000,000	23,019,041
Ecde And Ccc Development Services	ECDE Management and Infrastructure Support Services	4,500,000	20,500,000	43,900,000	14,200,000	48,400,000	34,700,000
Program	Total	4,500,000		43,900,000	14,200,000	48,400,000	34,700,000
Totals		492,947,178		53,900,000		546,847,178	463,166,219

Part G: Summary of Expenditure by Vote and Economic Classification, 2023/2024 – 2025/2026

Economic Classification	Actual estimates 2022/2023	Baseline Estimates 2023\2024	printed Estimates 2024/2025	1st revised 2024/2025	Variance
Current Expenditure	377,671,563	518,850,973	492,947,178	438,966,219	53,980,959
Compensation to Employees	331,930,936	328,935,068	286,925,949	286,925,949	0
Use of Goods and Services	7,000,000	14,980,339	21,000,000	37,000,000	-16,000,000

Other Social Benefits	38,721,586	41,717,454	64,605,716	64,605,716	0
Current Transfers to Govt. Agencies	19,041		0	19,041	-19,041
Other Recurrent	0	133,218,112	120,415,513	50,415,513	70,000,000
CAPITAL EXPENDITURE	188,811,400	52,300,000	49,400,000	24,200,000	25,200,000
Acquisition of Non-Financial Assets	66,811,400	52,300,000	0		0
Capital Grants to Govt. Agencies	0	0	0		0
Other Development	122,000,000	0	49,400,000	24,200,000	25,200,000
Total Expenditure	566,482,963	571,150,973	542,347,178	463,166,219	79,180,959

Part H: Summary of Expenditure by Programmes, Sub-Programmes by Vote, and Economic Classification, 2023/2024

Economic Classification	Actual estimates	Baseline estimates	Target estimates	1st revised	Variance
	2022/2023	2023/2024	2024/2025	2024/25	
P 1 Policy planning, general administration and support services					
SP 1.1 General administration support services					
Current Expenditure	372,840,678	372,235,270	354,371,665	354,371,665	0
Compensation to Employees	384,923,794	328,935,068	286,925,949	286,925,949	0
Use of Goods and Services	2,188,156	1,582,748	2,840,000	2,840,000	0
Other Recurrent	0	0			0
Social Benefits	38,721,586	41,717,454	64,605,716	64,605,716	0
SP 1.2 Policy and Planning Services					
Current Expenditure	1,615,092	870,000	121,075,513	51,075,513	70,000,000
Use of Goods and Services	1,615,092.00	870,000	660,000	660,000	0
Other Recurrent		0	120,415,513	50,415,513	70,000,000
P1 TOTAL	374,455,770	373,105,270	475,447,178	405,447,178	70,000,000
P2 Vocational development and training services					
SP 2.1 Improved Informal Employment					
Current Expenditure	1,773,322	142,245,204	13,000,000	13,019,041	-19,041
Compensation-Wages	0	0	3,780,000	3,780,000	0

Use of Goods and Services	1,773,322	4,186,077	9,220,000	9,220,000	0
social benefits	0	0	0	0	0
current transfers to govt agencies	0	133,218,112	0	19,041	-19,041
Other recurrent	0	4,841,015	0	0	0
Capital Expenditure	5,000,000	5,500,000	10,000,000	10,000,000	0
Acquisition of Non-Financial Assets	5,000,000	5,500,000	0	0	0
Other development	0	0	0	0	0
capital transfer	0	0	0		0
P2 TOTAL	6,773,322	147,745,204	23,000,000	23,019,041	-19,041
P3 ECDE and CCC development services					
SP 3.1 ECDE Management					
Current Expenditure	1,442,471	3,500,500	4,500,000	20,500,000	-16,000,000
Compensation	0	0	0	0	0
Use of Goods and Services	1,442,471	3,000,500	2,500,000	5,500,000	-3,000,000
other recurrent	0	500,000	2,000,000	15,000,000	-13,000,000
Capital Expenditure	183,811,400	46,800,000	39,400,000	14,200,000	25,200,000
capital transfer	122,000,000	0	0	0	0
Capital projects	0	0	39,400,000	14,200,000	25,200,000
Acquisition on Non-Financial Assets	61,811,400	46,800,000	0	0	0
GRAND TOTAL	566,482,963	571,150,974	542,347,178	463,166,219	79,180,959

PART I: HEADS AND ITEMS

Programme 1: General Administration, Policy Planning & Support Services							
Item code	Description	Baseline 2022/2023	Actual 2022/2023	Printed 2023/2024	Estimate 2024/2025	1st revised 2024/25	Variance
2110101	Basic salaries	349,799,622	310,586,194	242,391,513	240,382,394	240,382,394	0
	Education support Fund	-	-	-	120,415,513	50,415,513	70,000,000
2110301	House allowance.	9,645,100	8,563,860	55,597,878	30,597,878	30,597,878	0
2110314	Transport allowance	6,252,000	5,551,135	25,945,677	10,945,677	10,945,677	0
2110320	Leave allowance	4,334,000	3,848,148	5,000,000	5,000,000	5,000,000	0
2710102	Gratuity	-	-	12,000,000	14,834,664	14,834,664	0

2710107	Pension	97,800	86,836	29,075,454	49,129,052	49,129,052	0
2210799	Training levy	624,000	554,048	642,000	642,000	642,000	0
2210101	Electricity	120,000	106,548	120,000	100,000	100,000	0
2210102	Water and sewerage charges	48,000	42,619	60,000	70,000	70,000	0
2210201	Telephone & Mobile services	360,000	319,643	162,744	0	0	0
2211103	Cleaning Materials	8,400	7,458	60,000	0	0	0
2210801	Catering Services	600,000	532,738	280,000	310,000	310,000	0
2211201	Fuel	105,692	93,844	168,000	1,030,000	1,030,000	0
2220101	Maintenance of M/V	711,756	631,966	300,000	500,000	500,000	0
2210802	Hire of conference facility	179,400	159,289	30,000	70,000	70,000	0
2210502	Printing and Publishing	160,000	142,064	2,000	20,000	20,000	0
2210401	Travel cost	252,000	223,750	10,000	70,000	70,000	0
2211101	General Office Supplies	120,000	106,548	320,004	250,000	250,000	0
2220202	Maintenance of Office Furniture and Equipment	-	-	150,000	-	-	0
2211308	Legal Fees	-	-	50,000	0	0	0
2210302	Accommodation	190,000	168,701	70,000	50,000	50,000	0
2210303	Daily subsistence allowance	408,000	362,262	540,000	100,000	100,000	0
	Purchase of office camera	-	-	-	150,000	150,000	0
	Purchase of paper shredder	-	-	-	80,000	80,000	0
	Purchase of projector	-	-	-	200,000	200,000	0
	purchase of Laptops	200,000	177,579	-	500,000	500,000	0
3110901	Purchase of office board	360,000	319,643	130,000	-	-	0

	TOTAL	374,575,770	332,584,873	373,105,270	475,447,178	405,447,178	70,000,000
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8.10.2.1 S. P 1 Improved informal employment

PROGRAMME CODE:503005260							
PROGRAMME 3: VOCATIONAL TRAINING AND MANAGEMENT SERVICES							
Item code	Description	Baseline	Actual	Printed Estimate	Estimate	1st revised	Variance
		2022/ 2023	2022/ 2023	2023/2024	2024/2025	2024/25	
2110202	Payment of Wages	-	-	1,780,000	3,780,000	3,780,000	0
2210800	Catering Services	314,281	314,281	620,000	927,000	927,000	0
2211201	Purchase Fuel	530,000	530,000	1,026,659	650,000	650,000	0
2210301	Transport and travel	-	-	120,000	162,000	162,000	0
	Training allowance	-	-	200,000			0
2220101	Maintenance of M/V	100,000	100,000	100,000	40,000	40,000	0
3111109	purchase of timber and other carpentry	-	-	256,461	378,000	378,000	0
3111109	Purchase of learning materials	-	-	774,799	810,000	810,000	0
3111109	purchase of training sand and other building and construction materials	-	-	426,457	864,000	864,000	0
3111109	purchase of electrical installation materials	-	-	314,010	837,000	837,000	0
3111109	purchase of steel metal/ welding rods	-	-	326,457	621,000	621,000	0
3111109	purchase of hair and beauty and assorted training materials	-	-	169,311	324,000	324,000	0
3111109	purchase of food and beverage materials	-	-	132,957	540,000	540,000	0

3111109	purchase for plumbing materials	-	-	288,903	626,000	626,000	0
2210502	Printing services	20,000	20,000	50,000	27,000	27,000	0
	Publicity and advertisement	100,000	100,000	39,088	0	0	0
2210101	Electricity bills	-	-	456,000	864,000	864,000	0
	Daily subsistence allowance	690,000	690,000	1,740,000	1,100,000	1,100,000	0
	Hire of conference facility	-	-	205,989	450,000	450,000	0
	Unspent balances of VTC grant					19,041	
	TOTAL	1,754,281	1,754,281	9,027,092	13,000,000	13,019,041	-19,041
Civil works	University infrastructural support			0	10,000,000	10,000,000	0
PROGRAMME TOTAL					23,000,000	23,019,041	-19,041

PROGRAMME 2: ECDE MANAGEMENT SERVICES							
Item code	Description	Baseline	Actual	Baseline	Printed	1st revised	Variance
		2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
2210801	Catering Services	410,000	218,570	260,000	282,958	282,958	0
2211200	Fuel	207,000	110,351	120,000	160,000	160,000	0
2210802	Hire of conference facility	-	-	50,002	50,002	50,002	0
2211101	Transport and travel	-	-	321,498	492,500	492,500	0
2210708	trainers' allowance	-	-	30,000	30,000	30,000	0
2220100	Maintenance of M/V	60,000	31,985	36,000	36,000	36,000	0
2211100	General Office Supplies	25,000	13,327	1,016,000	200,000	200,000	0
2210303	Daily subsistence allowance	170,471	90,877	655,000	644,740	644,740	0

2211009	purchase of playing materials	-		512,000	-	0	0
	purchase of assorted instructional materials	570,000	303,866	-	448,800	448,800	0
3111002	Purchase of Ipad	-		100,000	150,000	150,000	0
	training materials	-		-	5,000	5,000	0
3111002	purchase of laptops	-		400,000	-	0	0
	Policy on school feeding programme	-		-	2,000,000	15,000,000	-13,000,000
	Academic day	0	0	0	0	3,000,000	-3,000,000
	Recurrent total	1,442,471	768,980	3,500,500	4,500,000	20,500,000	-16,000,000
	Bursary	122,000,000		0	0	0	0
Development							0
3110599	Construction of ECDE classes, toilet and installation of water tank	61,811,400		46,800,000	39,400,000	14,200,000	25,200,000
	Development total	183,811,400		46,800,000	39,400,000	14,200,000	25,200,000
Programme total		185,253,871		50,300,500	43,900,000	34,700,000	9,200,000

DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

ECDE & CCC DEVELOPMENT SERVICES

Ward	Description	Amount	1st revised 2024/25
Flagship	Quickwin projects	5,000,000	-
BOGICHOR A	Construction of ECDE Class at Bobembe Girls	3,500,000	0
BOKEIRA	Construction of 4 door ECDE Toilets	1,200,000	0
BOMWAGA MO	Kiabiraa ECDE Class	4,000,000	4,000,000
EKERENYO	Mwancha ECDE Class	3,500,000	0
GACHUBA	Renovation ECDE Classes	1,500,000	0

GESIMA	Construction of Nyantaro ECDE Class	2,000,000	0
GESIMA	Construction of Nyabuya ECDE Class	2,000,000	0
MAGWAGW A	Construction of ECDE Class	3,500,000	0
MANGA	Construction of ECDE Class-omogwa pri	3,000,000	3,500,000
NYAMAIYA	Construction of ECDE Class at Marara	3,400,000	1,900,000
NYANSION GO	Construction of ECDE Classes at Nyandoche II Primary	3,300,000	3,300,000
RIGOMA	Renovation of ECDE classrooms and renovation of two door latrines at Nyasore pri	1,500,000	1,500,000
MAGOMBO	Completion of ECDE class at Kenyerere	2,000,000	0
TOTAL		39,400,000	14,200,000

PART J: STAFF ESTABLISHMENT

Job Group	No of Inpost	Actual Estimates	Baseline Estimates	Printed Estimates	Budget
		2021/2022	2022/2023	2023/2024	2024/2025
A	1	1,388,136	1,388,136	1,388,136	1,074,570
C	2	1,443,062	1,443,062	1,443,062	1,117,089
D	12	4,087,224	4,087,224	4,087,224	3,163,962
E	7	1,668,612	1,668,612	1,668,612	1,291,690
F	2	4,809,126	4,809,126	4,809,126	3,722,794
G	554	119,326,989	134,578,274	134,578,274	104,178,433
H	407	118,552,932	118,552,932	118,552,932	91,773,050
J	18	51,784,896	51,784,896	51,784,896	40,087,223
K	33	37,043,898	37,043,898	37,043,898	28,676,064
L	17	3,688,850	3,688,850	3,688,850	2,855,577
M	11	1,362,728	1,362,728	1,362,728	1,054,902
P	3	4,462,216	4,462,216	4,462,216	3,454,248
N	1	3,288,664	3,288,664	3,288,664	2,545,789
R	2	2,493,904	2,493,904	2,493,904	1,930,557
Total	1070	355,401,237	370,652,522	370,652,522	286,925,949

CHAPTER NINE

VOTE NO: 5267000000

VOTE TITLE: MEDICAL SERVICES

PART A: VISION

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

PART B: MISSION

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

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 was allocated Ksh. 1,147,926,355 where Ksh.697,426,355 was for recurrent expenditure and Ksh. 450,500,000 was the allocation for development expenditure.

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

In the 1st Supplementary budget for FY 2024/2025, the department has been allocated Ksh. 1,134,926,355 where Ksh.687,426,355 is for recurrent expenditure and Ksh. 447,500,000 is the allocation for development expenditure.

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

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%)

Constraints and challenges in implementation of the budget

Challenges	Lessons Learnt	Way forward
Shortage of health specialists especially Surgeon, obstetricians/ Gynecologists, and critical care nurses, has hampered access to specialist health services leading to	Access to specialist health services for all can be achieved by allocating more resources for the recruitment of more specialist staff and	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

Major Services/Output 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) -400,000,000
- 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

Summary of Departmental Revenue Sources 2022/2023-2024/2025

Revenue Sources	Baseline Estimates	Actual Budget	2nd Revised Estimate	Budget Estimate	1st Revised Estimate	Variance	ITEM
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025		CODES
Equitable share	1,611,162,960	1,665,996,740	670,007,080	747,926,355	734,926,355	13,000,000	9910301
Health Fund (FIF)	205,000,000	171,113,720	230,000,000	400,000,000	400,000,000	0	1330404
Total	1,816,162,960	1,837,110,460	914,230,981	1,147,926,355	1,134,926,355	13,000,000	

PART D: PROGRAM OBJECTIVES

Programme	Objectives
Policy planning, General administration, and support	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.

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	Printed	Budget	1st Revision
				2022/2023	2023/2024	2024/2025	2024/2025
P1 General administration, Policy Planning and support services	Directorate of Administration Finance and Planning	Payment of salaries and social	Number of staffs remunerate	1166	1267	1285	1285
		payment of utility bills	number of utilities	6	9	9	9
		general office	number of general office	3	0	0	0
P2 Medical Support Services	Directorate of Medical Services	Referral services in	number of hospitals	8	8	9	10
		Laboratory services	number of laboratory services	10	0	1	1
		Hospital		0	8	9	10
		Provide essential health	number of health products	9	9	10	11
P3 Health Products and Technologies	Directorate of Medical Services	Facilities stocked with	Enhance service delivery at	4	4	4	5
		Supportive supervision of hospitals		5	5	6	6
		Quarterly progress		4	4	4	5
		Maintenance of medical equipment	Ensure functionality of medical	1	1	2	4

9.7 Part F; Summary of Expenditure by Programmes and Sub-Programs, 2024/2025

Programmes	Sub-Programmes	Recurrent Estimate	Development Estimate	Development 1st Revised Estimate	Recurrent 1st revised	1st Revised Estimate	Variance
		2024/2025	2024/2025	2024/2025	2024/2025	2024/ 2025	
Policy planning, general administration and support services	General administration and support services	522,276,355	-	-	522,276,355	522,276,355	0
	Policy Planning	500,000	-	-	500,000	500,000	0
Total		522,776,355	-	-	522,776,355	522,776,355	0
Medical Support services	Curative and rehabilitative health services	168,650,000		0	168,650,000	158,650,000	10,000,000
	Infrastructural works	-	450,500,000	487,500,000	450,500,000	447,500,000	3,000,000
Total		168,650,000	450,500,000	437,500,000	619,150,000	606,150,000	13,000,000
Health products and technologies support services	Health products and technologies	6,000,000	-	-	6,000,000	6,000,000	0
Total		6,000,000	-	-	6,000,000	6,000,000	0
Total budget		687,776,355	450,500,000	487,500,000	1,134,926,355	1,144,926,355	3,000,000

Part G: Summary of Expenditure by Vote and Economic Classification, 2022/2023-2025/2026

Economic Classification	Actual Estimates	Printed Estimates	Estimate	1 ST Supp Estimates	Variance
	2022/2023	2023/2024	2024/2025	2024/2025	
Current Expenditure	1,631,957,261	706,655,000	697,426,355	697,426,355	0
Compensation to Employees	1,504,488,761	502,038,583	520,836,355	520,836,355	0
Use of Goods and Services	101,333,997	43,116,417	176,590,000	176,590,000	0
Current Transfers/Grants	15,475,500	0	0	0	0
recommended funds		161,000,000	0	0	0
other recurrent	10,659,000	500,000	0	0	0
Capital Expenditure	341,188,626	73,000,000	450,500,000	447,500,000	3,000,000

Other Transfers		0	0	0	0
Funds	205,000,000	69,000,000	400,000,000	400,000,000	0
Conditional grants (unspent balances)	59,932,257	0		0	0
Acquisition of Non-Financial Assets	0	4,000,000	0	0	0
Development projects	76,256,369	0	50,500,000	47,500,000	3,000,000
Total Expenditure	1,973,145,887	779,655,000	1,147,926,355	1,144,926,355	3,000,000

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	1St Revised Estimates	Variance
	2022/2023	2023/2024	2024/2025	2024/2025	
P1 General Administration and Planning					
S.P 1 General admin and support services					
Current Expenditure	1,639,871,200	503,200,000	522,776,355	522,776,355	0
Compensation to Employees	1,306,800,463	328,714,807	477,800,989	477,800,989	0
Use of Goods and Services	4,873,108	1,161,417	1,440,000	1,440,000	0
Social Benefits	197,688,300	173,323,776	43,035,366	43,035,366	0
SP Total	1,509,361,871	503,200,000	522,276,355	522,276,355	0
S. P2 Policy Planning and support services					
Use of Goods and Services	928,329	-	500,000	500,000	0
Programme Total	1,510,290,200	503,200,000	522,776,355	522,776,355	0
P2: Health Products & Technologies support services					
S.P 1 Curative and Rehabilitative services					
Current Expenditure	-	2,455,000	6,000,000	6,000,000	0
Use of Goods and Services	-	1,955,000	6,000,000	6,000,000	0
Programme Total	-	2,455,000	6,000,000	6,000,000	0
P3: Medical Support Services					
Current Expenditure	129,581,000	201,000,000	168,650,000	158,650,000	10,000,000

Use of Goods and Services		40,000,000	159,000,000	149,000,000	10,000,000
Facility Improvement Fund (FIF) -Recurrent		161,000,000	-	-	-
Capital Expenditure	197,239,260	73,000,000	450,500,000	447,500,000	13,000,000
Capital Expenditure	-	-	50,500,000	47,500,000	3,000,000
Acquisition of Non-Financial Assets	197,239,260	4,000,000	-		0
Facility Improvement Fund (FIF) -Development	-	69,000,000	400,000,000	400,000,000	0
Programme Total	326,820,260	274,000,000	619,150,000	606,150,000	13,000,000
MEDICAL SERVICES TOTAL	1,837,110,460	779,655,000	1,147,926,355	1,134,926,355	13,000,000

PART J: HEADS AND ITEMS

General Administration, Policy Planning and Support Services

CODE	SUB ITEM	Baseline 2022/2023	Actual 2022/2023	Printed Estimates 2023/2024	Estimate 2024/2025	1 ST Revised Estimate 2024/2025	Variance
2110101	Basic salaries	892,701,264	892,701,264	385,066,887	200,357,152	200,357,152	0
2110309	Health service allowanc	115,215,484	115,215,484	4,800,000	7,156,057	7,156,057	0
2110301	House allowanc	83,139,823	83,139,823	23,279,800	37,688,269	37,688,269	0
2110314	commute r	68,654,710	68,654,710	40,000,000	79,955,112	79,955,112	0
2110315	Health workers Extr	69,648,000	69,648,000	14,823,728	38,803,720	38,803,720	0
2110320	Leave allowanc	5,608,000	5,608,000	13,787,348	20,554,802	20,554,802	0
2110322	health risk	50,353,182	50,353,182	8,700,000	46,263,909	46,263,909	0
2110318	non practisin g	20,208,000	20,208,000	15,000,000	47,021,968	47,021,968	0
	Disabilit y	240,000	240,000	-	-	-	0
	Extra duty	772,000	772,000	-	-	-	0
271011	Pensions	126,370,800	126,370,800	45,000,000	39,563,558	39,563,558	0
271010	Gratuity	64,542,641	64,542,641	7,202,700	3,216,898	3,216,898	0

221079	NITA	741,000	741,000	730,200	254,910	254,910	0
211020 2	casual wages	6,033,859	6,033,859	-	-	-	0
221010 1	Electricity bills	1,200,000	1,200,000	90,000	300,000	300,000	0
221010	Water	977,207	977,207	90,000	90,000	90,000	0
221020 3	courier and	23,920	23,920	-	-	-	0
221060 2	payment of rents	450,000	450,000	50,000	-	-	0
222010 1	MV maintenance	700,000	700,000	30,000	400,000	400,000	0
221080 1	Catering services	261,983	261,983	-	-	-	0
221120 1	Fuels and	1,000,000	1,000,000	285,097	500,000	500,000	0
221070	Hall hire	-	-	-	-	-	0
221050 2	printing services	60,000	60,000	-	30,000	30,000	0
221030 1	transport refund	-	-	30,000	-	-	0
222021 0	Maintenance of computer	-	-	-	-	-	0
221030	DSA	-	-	503,820	365,000	365,000	0
221110 1	General office stationer	200,000	200,000	62,500	135,000	135,000	0
	Conference	-	-	20,000	120,000	120,000	0
Prg total		1,509,101,873	1,509,101,873	559,552,080	522,776,355	522,776,355	0

MEDICAL SUPPORT SERVICES

PROGRAMME 2: MEDICAL SUPPORT SERVICES							
COD E	SUB ITEM	Baseline 2022/2023	Actual Estimates 2022/2023	2nd Revised Printed Estimates 2022/2024	Estimate 2024/2025	1 ST Revised Estimate 2024/2025	Variance
2211201	Refined fuels and Lubricants for Transport	600,000	600,000	-	350,000	350,000	0
2220101	Maintenance of Motor Vehicles	-	-	-	460,000	460,000	0
2211001	Medical drugs	118,081,473	118,081,473	100,000,000	150,000,000	144,000,000	6,000,000

22110 02	Procure assorted Non-pharmaceutical	500,000	500,000	-	590,000	590,000	0
22202 03	Maintenance of medical and other	275,000	275,000	-	1,600,000	1,600,000	0
22111 03	Sanitary and cleaning Materials,	300,000	300,000	-	-	-	0
22110 21	Purchase of Bedding and	600,000	600,000	-	-	-	0
	Purchase of X-Rays Supplies	100,000	100,000	-	-	-	0
	Chemicals and Industrial	100,000	100,000	-	-	-	0
	Operationalization of doctors'	-	-	-	-	-	0
	Hospital outreach	-	-	-	1,500,000	1,500,000	0
	Free medical	-	-	-	2,000,000	2,000,000	0
	Maternal and child support	-	-	-	9,650,000	5,650,000	4,000,000
	Immunization	-	-	-	2,500,000	2,500,000	0
	Total	120,556,473	120,556,473	261,000,000	168,650,000	158,650,000	0
	Infrastructural	176,643,380	176,643,380	91,223,901	450,500,000	447,500,000	3,000,000
	PROGRAMME TOTAL	297,199,853	297,199,853	352,223,901	619,150,000	606,150,000	13,000,000

HEALTH PRODUCTS AND TECHNOLOGIES

Sub-item code	Item description	Printed Estimates 2023/2024	Estimate 2024/2025	1 ST Revised Estimate 2024/2025	Variance
2210801	Catering services	748,700	748,700	748,700	0
2110405	Telephone allowance	76,800	76,800	76,800	0
2210303	DSA	464,000	674,000	674,000	0
	Travel refund	280,000	-	-	0
2210802	hall hire	25,500	25,500	25,500	0
	Fuel	360,000	775,000	775,000	0
3110902	Health product	500,000	1,200,000	1,200,000	0
	Purchase of sanitary pads	-	2,500,000	2,500,000	0
	Total	2,455,000	6,000,000	6,000,000	0

Details of Development Projects

Development Item	Description	Location	Printed 2023/2024	Estimate 2024/2025	1 St Revised Estimate 2024/2025	Variance
Nyamwetuereko eye Hospital	Completion		5,000,000	5,000,000	0	5,000,000
Completion of the Nyamusi Sub-County Hospital	Completion		-	5,000,000	5,000,000	0
Completion of the Ekerenyo Sub-County Hospital	Completion	Ekerenyo	-	5,000,000	0	5,000,000
Equipping of Doctors Plaza	Equipping	HQ	-	30,000,000	30,000,000	0
Completion of the Isolation center	Completion	NCRH	-	3,000,000	10,000,000	7,000,000
Health Fund (FIF)	FIF	Countywide	69,000,000	400,000,000	400,000,000	0
Equipping of Magwagwa Psychiatric hospital	Equipping	Magwagwa	-	2,500,000	2,500,000	0
Total			91,223,901	450,500,000	447,500,000	

PART J: PERSONNEL EMOLUMENTS

SN	JG	No. of staff	2nd Revised Estimates 2023/2024	Budget Estimate 2024/2025	1 ST Revised Estimate 2024/2025
1	C	4	1,200,000	1,488,991	1,488,991
2	D	11	5,000,000	6,204,130	6,204,130
3	E	16	8,500,000	10,547,021	10,547,021
4	F	5	1,800,000	2,233,487	2,233,487
5	G	21	6,224,400	7,723,397	7,723,397
6	H	107	105,823,600	131,308,670	131,308,670
7	J	65	84,733,400	105,139,402	105,139,402
8	K	34	43,774,796	54,316,903	54,316,903
9	L	38	75,084,560	93,166,871	93,166,871
10	M	20	13,838,400	17,171,046	17,171,046
11	N	20	26,705,771	33,137,214	33,137,214
12	P	5	6,427,800	7,975,781	7,975,781
13	Q	2	2,850,960	3,537,545	3,537,545
14	R	2	3,103,200	3,850,531	3,850,531
TOTAL		350	385,066,887	477,800,989	477,800,989

CHAPTER TEN

VOTE NO: 5268000000

VOTE TITLE –LANDS, HOUSING AND URBAN DEVELOPMENT

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

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.

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

Expenditure trends

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

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

In the next financial year 2024/2025 the department has been allocated a budget of Kshs 214,745,805 where Kshs 80,745,805 is for recurrent and Kshs 134,000,000 is for development. In the first supplementary the department has been allocated a total of kshs 426,951,341 where kshs 80,745,805 is for recurrent and kshs 346,205,536 is for development.

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

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

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

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

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

Summary of the Departmental Revenue Sources, 2024/2025

Equitable Sharable Revenue	110,447,969	75,448,464	-34,999,505
Unspent KSISP Grant	0	82,082,214	82,082,214
KISSIP grant	0	148,123,322	148,123,322
Contribution towards KISSIP	0	2,000,000	2,000,000
County contribution towards KISSIP	0	15,000,000	15,000,000

Sub-Total	110,447,969	247,205,536	136,757,567
Details of Local Revenue sources			
building plan and approvals	6,285,895	6,285,895	6,285,895
daily parking	9,055,024	9,055,024	9,055,024
market stalls rent	717,485	717,485	717,485
physical plan Approval	7,113,880	7,113,880	7,113,880
Land Survey Fee	1,082,997	1,082,997	1,082,997
Land Rates	45,991,619	45,991,619	45,991,619
advertisement charges	27,402,937	27,402,937	27,402,937
Plot Rent	6,010,571	6,010,571	6,010,571
Isolated Plot Rent	637,428	637,428	637,428
SUB TOTAL	104,297,836	104,297,836	104,297,836
GRAND TOTAL	214,745,805	426,951,341	212,205,536

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

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Printed estimates 2024/25	1st revised estimates 2024/25	Variance
		Personnel enumerated	Number of staffs in enumerated	174	174	0
		Social Benefits paid	Number social benefits paid	174	174	0
		Utility bills and services paid	Number of bills paid (Receipts/ statements)	11	11	0
		Office furniture & equipment's purchased.	No. of furniture purchased	13	13	0

		Office furniture & equipment's maintained.	No. of furniture maintained	0	0	0
SP 1.2 Policy developments and planning.		Staff capacity built	No. of staff capacity built	10	10	0
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	0
		County spatial planning	spatial plans established	1	1	0
Sub-Prog 3.2: Housing improvement services	Directorate of housing improvement services	Completion of County Headquarters Offices	Number of headquarters constructed	1	1	0
		Completion of Governor and Deputy governor's residence	Number of residences constructed	1	1	0
		Preparation the Urban areas management Act	No of policies enacted	0	0	0
sub programme 4; Land management support services	Directorate of land administration	conflict resolution on land matters	No of pple compensated	20	20	0
				1	1	
		preparation of valuation roll	No of valuation roll prepared			0

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

PROGRAMME	OBJECTIVES	SUB PROGRAMMES	printed estimate	1 st revised	variance
			2024/2025	2024/2025	2024/2025
CP 1.1 General administration Policy planning, and support services	To strengthen delivery and quality of services	CP 1.1.1 General administration and support services	75,345,805	75,345,805	0
		CSP 1.1.2 Policy and Planning	400,000	400,000	0
			75,745,805	75,745,805	0

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	10,000,000	10,000,000	0
CP.1.3 Housing and Urban Development	'Ensure proper management and improved infrastructure for service delivery in towns	Housing and urban development	118,000,000	330,205,536	212,205,536
P4; Land management support service	Ensure proper land management	Land management support services	11,000,000	11,000,000	0
TOTAL			214,745,805	426,951,341	212,205,536

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

Economic Classification	printed estimates	1 st revised	variance
	2024/2025	2024/2025	2024/2025
Current Expenditure	80,745,805	80,745,805	0
Compensation to Employees	62,708,073	62,708,073	0
Social benefits	11,537,732	11,537,732	0
Use of Goods and Services	1,500,000	1,500,000	0
other recurrent	5,000,000	5,000,000	0
Capital Expenditure	134,000,000	346,205,563	212,205,536
Acquisition of Non-Financial Assets	134,000,000	196,082,019	62,082,019
Grants and other transfers	0	0	
Total Expenditure	214,745,805	426,951,341	212,205,536

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

	Printed estimates	1 st revised	Variance
	2024/25	2024/2025	2024/2025
P1. General administration, policy planning and support services			
Current Expenditure	75,345,805	75,345,805	0
Compensation to Employees	62,708,073	62,708,073	0
social benefits	11,537,732	11,537,732	0
Use of Goods and Services	1,100,000	1,100,000	0
Total program expenditure	78,817,944	78,817,944	0

Sp1; policy planning and support services			
Current Expenditure	400,000	400,000	0
Use of Goods and Services	400,000	400,000	0
Total Programme 1 Expenditure	75,745,805	75,745,805	0
P2; Physical planning and survey services			
Current Expenditure	3,000,000	3,000,000	0
Other recurrent	2,000,000	2,000,000	0
Use of Goods and Services	1,000,000	1,000,000	0
Capital Expenditure	7,000,000	7,000,000	0
Acquisition of Non-Financial Assets	7,000,000	7,000,000	0
Total	10,000,000	10,000,000	0
P3; Housing and Urban development			
Current Expenditure	1,000,000	1,000,000	0
Use of Goods and Services	1,000,000	1,000,000	0
Capital Expenditure	117,000,000	329,205,536	212,205,536
Acquisition of Non-Financial Assets	117,000,000	329,205,536	212,205,536
Total	118,000,000	330,205,536	212,205,536
P4; Land management and administration services			
Current Expenditure	1,000,000	1,000,000	0
Use of Goods and Services	1,000,000	1,000,000	0
Capital Expenditure	10,000,000	10,000,000	0
Acquisition of Non-Financial Assets	10,000,000	10,000,000	0
Total	11,000,000	11,000,000	0
GRAND TOTAL	214,745,805	426,951,341	212,205,536

PART I: HEADS AND ITEMS

a) General Administration and Support Services

SUB-ITEM CODE	Description	Printed estimates	1 st revised estimates	variance
		2024/25	2024/25	
2110117	Basic salary	59,978,308	59,978,308	0
2110301	House allowances	960,000	960,000	0
2110314	Commuter allowances	960,000	960,000	0
2110320	Leave allowance	809,765	809,765	0
2110799	Nita	183,000	183,000	0
2210101	Electricity	0	0	0

2210102	Water and sewerage charges	0	0	0
2210203	Courier and postal services	0	0	0
2210603	Payment of rent (keroka)	400,000	400,000	0
2211016	purchase of staff uniforms	0	0	0
2210801	Catering Services	0	0	0
3111002	Purchase of Computer and printing accessories	200,000	200,000	0
2211101	General Office Supplies	0	0	0
2211306	Subscriptions to professional bodies	0	0	0
2120101	NSSF	168,000	168,000	
2120103	Pension	1,144,080	1,144,080	0
2710102	Gratuity	10,042,652	10,042,652	0
2220210	Maintenance of Computers	0	0	0
2211201	Fuel	400,000	400,000	0
2220101	MV Maintenance	100,000	100,000	0
TOTAL		75,345,805	75,345,805	0

b) Policy development and planning services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	printed estimates	1 st revised	variance
		2024/25	2024/25	2024/25
2210303	Dsa	200,000	200,000	0
2210704	Conference facilities	100,000	100,000	0
2211101	General Office Supplies	100,000	100,000	0
2210711	Trraining fees	0	0	0
2211201	Fuel	0	0	0
2211308	legal fees	0	0	0
2210801	Catering	0	0	0
2210102	payment of water bills	0	0	0
2210603	Payment of rent (keroka)	0	0	0
2210203	Courier and postal services	0	0	0
2210101	Electricity	0	0	0
2210701	Transport	0	0	0
TOTAL		400,000	400,000	0

Lands, Physical Planning and survey

Sub-item	Description	Printed	1 st revised variance	
		2024/25	2025/26	2026/27
2210303	DSA	0	0	0
2211016	Purchase of uniforms	0	0	0
2220101	Motor vehicle maintenance	0	0	0
2211101	Stationeries	0	0	0
2211201	Fuel	0	0	0
3111504	Supervision for Acquisition of marram sites	0	0	0
2210801	Catering	0	0	0
3111402	Survey and demarcations at Nyamaiya stadium	3,000,000	3,000,000	0
Total recurrent		3,000,000	3,000,000	0
3111112	Consultancy Services	7,000,000	7,000,000	0
31111504	Drainage works	0	0	0
	valuation roll	0	0	0
3111402	Survey and demarcations	0	0	0
3111112	GIS LAB	0	0	0
3111504	Physical planning for keroka municipality	0	0	0
3111402	Survey and demarcations at Nyamaiya stadium			0
Total development		7,000,000	7,000,000	0
Program Total		10,000,000	10,000,000	0

Urban development and Housing

Item Code	Description	printed estimates	1 st revised variance	
		2024/2025	2024/2025	2024/2025
2211201	Fuel	300,000	300,000	0
2220101	M/V maintainance	100,000	100,000	0
3111002	purchase of computer	150,000	150,000	0
2210303	DSA	0	0	0
2210302	operational field allowance	0	0	0
2210801	Catering	150,000	150,000	0
3111401	feasibility study	300,000	300,000	0
Total recurrent		1,000,000	1,000,000	0
3111504	Infrastructural Development	117,000,000	102,000,000	-15,000,000
3110201	Construction of residential houses	0	0	0

	Unspent grant KSISP II	0	82,082,214	82,082,214
	KISSIP grant	0	148,123,322	148,123,322
	County contribution KSSIP grant	0	2,000,000	2,000,000
Total development		117,000,000	329,205,536	212,205,536
Program Total		118,000,000	330,205,536	212,205,536

Land management Administration and support services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Printed estimates	1 st revised	variance
		2024/2025	2025/2026	2026/2027
2211308	legal fees	200,000	200,000	0
3111001	purchase of furniture	200,000	200,000	0
3111002	purchase of computer	300,000	300,000	0
2211201	Fuel	200,000	200,000	0
2220101	M/V maintainance	100,000	100,000	0
Total recurrent		1,000,000	1,000,000	0
3111401	preparation of valuation roll	10,000,000	10,000,000	0
Total dot		10,000,000	10,000,000	0
Program Total		11,000,000	11,000,000	0

LIST OF WARD BASED PROJECTS

TASK DESCRIPTION	LOCATION	Printed estimates 2024/2025	1 st revised 2024/2025	Variance
Modern Bodaboda Sheds	Bokeira	1,200,000	1,200,000	0
Construction of 3 bodaboda sheds	Kijauri, Nyansiongo, Nyaronde	1,000,000	1,000,000	0
Modern Bodaboda shed	Bogichora	600,000	600,000	0
Bodaboda sheds	Girango, Moturumesi Markets	1,000,000	1,000,000	0
Demarcation of Nyabonge Dispensary	Itibo	2,000,000	2,000,000	0
Bodaboda sheds	Kanani, Nyamaiya Stadium Junction	1,200,000	1,200,000	0
Opening of kemera market	kemera	5,000,000	0	-5,000,000
Opening and maintenance of roads(backstreets)	Kemera and gachuba	0	5,000,000	5,000,000
		12,000,000	12,000,000	-5,000,000

Completion of County Headquarter	County headquarters	90,000,000	70,000,000	-20,000,000
County spatial plan	County wide	7,000,000	7,000,000	0
Preparation of valuation roll	County wide	10,000,000	10,000,000	0
Maintenance of Roads leading to Ward Offices	County wide	15,000,000	0	-15,000,000
Unspent KSSIP		0	82,082,214	82,082,214
contribution towards KSSIP		0	15,000,000	15,000,000
KISSIP grant		0	148,123,322	148,123,322
County contribution towards KISSIP		0	2,000,000	2,000,000
GRAND TOTAL		134,000,000	346,205,536	212,205,536

CHAPTER ELEVEN

VOTE: 5269000000

VOTE TITLE: DEPARTMENT OF WATER, SANITATION AND IRRIGATION

PART A: VISION

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

PART B: MISSION

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

PART C BUDGET INFORMATION AND PERFORMANCE REVIEW

Expenditure trends

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

In the 1st Supplementary budget for financial year 2024/2025, the department of Water, Sanitation and Irrigation has been allocated Ksh. 48,297,623 for recurrent and Ksh. 31,200,000 for development expenditure. The total allocation for the department is Ksh. 79,497,623 expected to deliver the interventions.

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

- 8 of boreholes drilled by National Water Harvesting and Storage Authority are done
- 13 boreholes drilled and capped and other medium water supplies were completed
- 16 constructed pipelines, kiosks, tanks and plants treated
- 250 springs constructed
- Drilling of Nyamusi borehole, Nyamatuta borehole, Gitwere borehole and St. Pauls Gekano secondary borehole by LVSWWDA
- Construction of 5 ablution blocks and expansion/ rehabilitation of pipelines from Nyamira to Kebirigo and Rangenyo
- Construction of 3 500m³ storage tanks

Constraints and challenges in budget implementation

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

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

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

NO	REVENUE SOURCES	Baseline Estimate	Printed Estimates	Budget Estimates	1st Supp Estimates	Variance	ITEM CODE
		2022/2023	2023/2024	2024/2025	2024/2025		
1	Equitable Sharable Revenue	150,493,627	186,135,007	93,297,62	79,497,623	-13,800,000	9910101
2	Water, sanitation & irrigation fees	35,201,027	0	0	0	0	1420403
GRAND TOTAL		185,694,654	186,135,007	93,297,62	79,497,623	-13,800,000	

PART D: PROGRAMS OBJECTIVES

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

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	Printed Estima	Budget Estima	1st Supp	Variance
				2022/20	2023/20	2024/20	2024/20	
Program 1: Policy, Planning, general administration and support services								
General Administration	Administration	Efficient and Effective services Delivered	Salaries and utilities paid	85	115	115	115	0
			Payroll					0
	Administration	Staff recruitment	No of new staff recruited	15	10	10	10	0
	Administration	Utility bills	Bills paid	12	12	12	12	0
	Administration	Training and capacity building	No of courses attended	12	10	10	10	0
Policy dev. & planning	Directorates	Policies, bills developed	No of policies developed	2	3	3	3	0
		Budget plan	Budget	1	1	1	1	0
		Office supplies	No. Office supplies	12	12	12	12	0
		Fuel and lubricants	Liters	70,000	100,000	100,000	100,000	0
		Maintenance of motor vehicles/cycles	No. of services	90	100	100	100	0
Program 2: Water Supply and Management Services								
Outcome: To improve access to safe and portable water								
Rural water services	Water	Boreholes drilled	No. of boreholes	26	5	10	10	0
		Boreholes equipped	No of boreholes equipped (solar pv, pumping unit,	26	20	20	20	0
		Piped Water supply schemes	No. of Kilometers	6	68	10	10	0
		Electricity connection to Ting'a water supply		1	0	0	0	0
		Spring protection	No of springs constructed	122	100	100	100	0

		Water storage	No. of Water pan desilted	0	2	0	0	0
		Feasibility study	No of feasibility	0	4	0	0	0
		Rain water harvesting	No. of schools	0	10	10	10	0
Rural water services	Water	Completion/Overhaul of water supplies	No of water supplies	1	2	2	2	0
		Purchase of water treatment chemicals	kgs of chemical	50	200	200	200	0

Part F: Summary of Expenditure by Programmes and Sub-Programmes, 2024/25

WATER, SANITATION AND IRRIGATION	Baseline Estimate	Printed Estimate	Budget Estimate	1st Supp Estimate	Variance	Item Code
	2022/202	2023/202	2024/202	2024/202		
General Administration, Policy Planning and			38,297,6	38,297,6	0	100105
Water Supplies and Management Services	34,635,5	46,100,0	54,000,0	40,200,0	-13,800,0	100305
Irrigation, Drainage and Water Storage			1,000,00	1,000,00	0	103005
Sub-total	34,635,5	46,100,1	93,297,6	79,497,6	-13,800,0	

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25

WATER, SANITATION AND IRRIGATION	Baseline Estimates	Printed Estimates	Budget Estimates	1st Supp Estimates	Variance
Economic Classification	2022/2023	2023/2024	2024/2025	2024/2025	
Current Expenditure	0	0	48,297,623	48,297,623	0
Compensation to Employees	0	0	30,071,251	30,071,251	0
Social Contribution	0	0	5,726,372	5,726,372	0
Use of Goods and Services	0	0	12,500,000	12,500,000	0
Other Recurrent	0	0	0	0	0
Capital Expenditure	0	0	45,000,000	11,200,000	-13,800,00
Acquisition of Non-Financial Assets	0	0	45,000,000	31,200,000	-13,800,00
Total Expenditure	0	0	93,297,623	79,497,623	-13,800,00

Part H; Summary of Expenditure by Program, Sub-Program and Economic Classification

Sub-Program 5.1 General Administration and support services					
	Baseline	Printed	Budget	1st Supp	Variance
	2022/2023	2023/2024	2024/2025	2024/202	
Current Expenditure	75,503,952	68,611,140	38,297,623	38,297,62	0
Compensation to Employees	66,984,611	64,484,611	30,071,251	30,071,25	0
Social Contribution			5,726,372	5,726,372	0
Use of Goods and Services	8,519,341	4,126,529	2,500,000	2,500,000	0

Sub-Programme:5.2 Water Supplies and Management Services					
Current Expenditure	635,520	2,000,000	9,000,000	9,000,000	0
Use of Goods and Services	635,520	2,000,000	9,000,000	9,000,000	0
Capital Expenditure	33,000,000	44,100,000	45,000,000	31,200,000	-13,800,000
Acquisition on Non-Financial	33,000,000	44,100,000	45,000,000	31,200,000	-13,800,000
Sub-Programme:5.3 Irrigation, Drainage and Water Storage Development.					
Current Expenditure	1,000,000	0	1,000,000	1,000,000	0
Use of Goods and Services	1,000,000	0	1,000,000	1,000,000	0
Capital Expenditure	0	0	0	0	0
Acquisition on Non-Financial	-	0	0	0	0
Total	207,694,654	355,961,140	93,297,623	79,497,623	-13,800,000

PART I: HEADS AND ITEMS

Water Supply and Management Services

a) General administration, policy planning and support services

Item code	Item Description	Budget Estimates	1st Supp Estimates	Variance
		2024/2025	2024/2025	
2110101	Payment of Salaries and Wages	30,071,251	30,071,251	0
2120101	Social contributions	5,726,372	5,726,372	0
2211101	General Office Supplies	1,500,000	1,500,000	0
2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000	500,000	0
2210712	Capacity Building of Staff	500,000	500,000	0
TOTAL		38,297,623	38,297,623	0

b) Water Supply and Management Services

Item Code	Item Description	Budget Estimates	1st Supp Estimates	Variance
		2024/2025	2024/2025	
2210101	Payment of Electricity bills	7,500,000	7,500,000	0
2211201	Refined Fuels and Lubricants for Transport	1,500,000	1,500,000	0
3110502	Spring protection Bokeira	900,000	0	-900,000
3110502	Spring Protection Magombo	3,000,000	0	-3,000,000
3110502	Spring Protection Magwagwa	400,000	0	-400,000
3110502	Spring protection countywide - Flagship	0	14,000,000	14,000,000
3110502	Gesure Water (Equipping & Distribution) Manga	1,500,000	1,500,000	0
3110502	Nyangena Borehole Bosamaro	1,500,000	1,500,000	0

3110502	Kiamogake Borehole Ekerenyo	2,000,000	2,000,000	0
3110502	Obwari Market Borehole Solar Installation Ekerenyo	1,200,000	1,200,000	0
3110502	Girigiri Borehole Bosamaro	1,500,000	0	-1,500,000
3110502	Completion of Rirumi- Nyageita Water Project Bonyamatuta	2,000,000	0	-2,000,000
3110502	Water distribution at Matunwa Dam Phase II Esise	3,500,000	0	-3,500,000
3110502	Entanda Borehole Kemera	2,500,000	0	-2,500,000
3110502	Equipping and distribution of Nyankongo borehole Kiabonyoru	2,000,000	0	-2,000,000
3110502	Water Distribution Nyariacho and Miriri Boreholes Gachuba	1,000,000	0	-1,000,000
3110502	Repair, KPLC and maintenance of Kiabonyoru water project	1,000,000	0	-1,000,000
3110502	Equipping and distribution of Eturungi Borehole Kiabonyoru	2,000,000	0	-2,000,000
3110502	Borehole Township	3,000,000	0	-3,000,000
3110502	Borehole water distribution Flagship	1,000,000	1,000,000	0
3110502	Distribution of water Flagship	5,000,000	5,000,000	0
3110502	Mochenwa Water Connectivity Gesima	5,000,000	5,000,000	0
3110502	Water Schemes Distribution Flagship	5,000,000	0	-5,000,000
	DEVELOPMENT	45,000,000	31,200,000	-13,800,000
	RECURRENT	9,000,000	9,000,000	0
	TOTAL	54,000,000	40,200,000	-13,800,000

c) Irrigation, Drainage and water storage development services

Item Code	Item Description	Budget Estimates	1st Supp Estimates	Variance
		2024/2025	2024/2025	
2210712	Capacity Building of Staff	500,000	500,000	0
2211201	Refined Fuels and Lubricants for Transport	500,000	500,000	0
	RECURRENT	1,000,000	1,000,000	0
Total		1,000,000	1,000,000	0

DETAILS OF THE DEVELOPMENT PROJECTS

Flagship Projects

PROJECT	AMOUNT
Spring protection countywide - Flagship	14,000,000
Gesure Water (Equipping & Distribution)	1,500,000
Nyangena Borehole	1,500,000
Kiamogake Borehole	2,000,000
Obwari Market Borehole Solar Installation	1,200,000

Borehole water distribution Flagship	1,000,000
Distribution of water Flagship	5,000,000
Mochewa Water Connectivity	5,000,000
TOTAL	31,200,000

PART J: PERSONNEL ESTABLISHMENT

JOB GROUP	NUMBER OF INPOST	Target Annual Salary	1 st Supp
		2024/2025	2024/2025
		35,797,623	35,797,623
TOTAL		35,797,623	35,797,623

CHAPTER TWELVE

VOTE NO: 5270000000

VOTE TITLE: TRANSPORT, ROADS AND PUBLIC WORKS

PART A: VISION

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

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

EXPENDITURE TRENDS

During the 2022/23 fiscal year, the department received an allocation of Kshs 236,798,935, comprising Kshs 106,685,984 for recurrent expenditure and Kshs 130,112,951 for development projects. According to the 2023 Consolidated Budget Review and Outlook Paper (CBROP), the department utilized Kshs 205,082,513 of this allocation. Recurrent expenditure accounted for Kshs 104,901,513 (95% absorption), while Kshs 100,181,000 (79% absorption) was spent on development. The underutilization of development funds was primarily attributed to delays in exchequer disbursements.

In the 2023/24 fiscal year's second estimates, the department was allocated Kshs 300,721,460, with Kshs 106,121,297 allocated for recurrent expenses and Kshs 194,600,163 for development activities.

In the 1st Supplementary Budget for the fiscal year 2024/25, the department's allocation has been revised downwards to Kshs 590,647,958. This includes Kshs 118,621,356 appropriated for recurrent expenditure, reflecting the department's operational liquidity requirements, and Kshs 472,026,602 earmarked for developmental outlays, signifying a substantial capital injection to stimulate project implementation and enhance fiscal productivity.

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.

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

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)

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

REVENUE SOURCES	PRINTED ESTIMATE 2024/25	PRINTED ESTIMATE 2024/25	VARIATION	ITEM CODE
Equitable Sharable Revenue	439,013,788	423,813,951	15,199,837	9910101
KRB Conditional Grant	114508787	114508787	0	3111504
KRB Conditional Grant unspent Balance	163	163	0	3111504
Sub-Total	553,522,738	538,322,901	15,199,837	
LOCAL REVENUE			0	
Hire of Machinery and Equipment	592069	592069	0	
Other works Services	20295466	20295466	0	
Matatu stickers & reg fee	31437522	31437522	0	
Public Works approval	0	0	0	
Sub-Total	52,325,057	52,325,057	0	
TOTAL DEPARTMENTAL REVENUE	605,847,795	590,647,958	15,199,837	

PART D: PROGRAM OBJECTIVES

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

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

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORM ANCE	ACTUAL ESTIMA TE	BASELI NE ESTIMA	1 ST SUPP BUDGET 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 compensa	No. of employee compensat	154	154	154	170	170
		Utilities bills paid	% of utilities	12	12	12	12	12

Policy and planning	Administration	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	KM of new roads constructed	110	30	100	200	121
		New bridges and drainage	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	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	300	205	100	200	220
			No. bridges	0	0	0	0	0
			No. of box culverts designed	7	15	6	10	8
Programme: Transport and Mechanical Support Services								
	Directorate of Transport and Mechanical Services	Serviced Machinery and Vehicles	No of Machines and Vehicles Serviced	0	0	45	45	45
Programme: Public Works and Disaster Management Services								
Outcome: Improved Working and Living Conditions in Government Buildings								
		Departmental buildings constructed,	No. of office block	0	0	1	0	0
		rehabilitated & extended	No. of office departmental office	1	0	1	1	0

	Directorate of Disaster Management	Consultancy services offered	No. of county building & office	50	120	50	100	110
			No. of building & office	70	150	50	150	165
			No. of building & office	50	70	60	100	110
		Disaster management response	No. of fire-fighting stations	1	0	0	0	0
			No. of fire-fighting equipment procured	0	0	0	1	0
		Enforcement of EPRA regulation	No. of fire safety trainings	20	1	20	20	22
			No of sensitizations done on compliance	100	100	120	100	110
			No of Rehabilitation & ...	0	0	2	3	4

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

2023/2024-2025/26

PROGRAMME	OBJECTIVES	SUB-PROGRAMMES	PRINTED ESTIMATE	PRINTED	VARIATIONS
			2024.25	2024.25	
P.1 General Administration, Policy Planning and Support Services	Enhancing institutional efficiency and effectiveness in service delivery	General	95,521,356	95,521,35	0
		Policy and Planning	300,000	300,000	0
		Sub-Total	95,821,356	95,821,35	0
P.2 Roads development and management support	To develop and manage an effective, efficient and secure	Construction of Roads and Bridges	487,226,439	467,026,602	15,199,837
P.3 Transport and Mechanical Services	To ensure timely maintenance of vehicles and machinery to	Transport and Mechanical	21,000,000	21,000,000	0
P.3 Public works and disaster management support services	To coordinate disaster response and prevention	Departmental Infrastructure Development &	2,000,000	2,000,000	0
TOTAL			606,047,79	590,647,9	15,199,837

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

ECONOMIC CLASSIFICATION	PRINTED ESTIMATES 2024/25	PRINTED ESTIMATES 2024/25	VARIATIONS
Current Expenditure	118,621,356	118,621,356	0
Compensation to Employees	90,006,209	90,006,209	0
Social Contributions	4,315,147	4,315,147	0
Use of Goods and Services	24,300,000	24,300,000	0
Development Expenditure	487,226,439	487,226,439	0
Acquisition of Non-Financial Assets	487,226,439	472,026,602	15,199,837
Total	605,847,795	590,647,958	15,199,837

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

Economic Classification	PRINTED ESTIMATES 2024/25	1ST SUPP ESTIMATES 2024/26	VARIATIONS
Programme 1: General Administration, Policy Planning and Support Services			
Sub-Programme 1.1 General Administration support services			
Current Expenditure	118,621,356	118,621,356	0
Compensation to Employees	90,006,209	90,006,209	0
Other social Benefit	4,315,147	4,315,147	0
Use of Goods and Services	24,300,000	24,300,000	0
Other Recurrent	0	0	0
Sub-Programme 1.2 Policy planning			
Current Expenditure	300,000	300,000	0
Compensation to Employees	0	0	0
Use of Goods and Services	0	0	0
Other Recurrent	0	0	0
Programme 2. Roads Development and Management Support Services			
Sub-Programme 2.1: Construction of roads and bridges			
Capital Expenditure	487,226,439	472,026,602	15,199,837
Acquisition of Non-Financial Assets	482,226,439	467,026,602	15,199,837
Other Development	0	0	0
Current Expenditure	4,800,000	4,800,000	0
Other Recurrent	4,800,000	4,800,000	0

Programme 3. Transport and Mechanical Support Services			
Capital Expenditure	5000000	5000000	0
Acquisition of Non-Financial Assets	5000000	5000000	0
Other Development	0	0	0
Current Expenditure	16000000	16000000	0
Other Recurrent	0	0	0
Program 3. Public Works and Disaster Management			
Recurrent	2,000,000	2,000,000	0
Total	605,847,795	590,647,985	15,199,837

PART I: HEADS AND ITEMS

S.P.1.1 GENERAL ADMINISTRATION AND SUPPORT SERVICES

a) General Administration and Support Services

ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES	1ST SUPP ESTIMATES 2024/26	VARIATIONS
		2024/25	2024/25	
2110101	Basic Salaries - Civil Service	70,800,000	70,800,000	0
2110301	House Allowance	9,600,000	9,600,000	0
2110314	Transport Allowance	9,000,000	9,000,000	0
2110320	Leave Allowance	745,006	745,006	0
2210711	Nita	94,200	94,200	0
2110319	Special House Allowance	0	0	0
2710102	Service Gratuity	480,648	480,648	0
2710107	Pension Employer	2,092,283	2,092,283	0
2710111	NSSF Employer	72,661	72,661	0
2210101	Electricity	240,000	240,000	0
2210201	Telephone, Telex, Fax and Mobile Phone Services	12,000	12,000	0
2210203	Courier and Postal Services	24,000	24,000	0
2210503	Subscriptions to Newspapers	36,000	36,000	0
2210801	Catering services	50,000	50,000	0
2211203	Fuel	100,000	100,000	0
2211101	General office supplies	200,000	200,000	0
2211103	Sanitary and cleaning materials and supplies	31569	31569	0
2220210	Computer maintenance	10000	10000	0
220299	Maintenance of Photocopier	40000	40000	0
2211306	Membership Fees etc.	80000	80000	0

2211029	First Aids Kits Sets	50000	50000	0
TOTAL		95,621,356	95,621,356	0

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

ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES 2024/25	1ST SUPP ESTIMATES 2024/26	VARIATION
2210711	Tuition Fees	300,000	300,000	0

P.2 ROADS DEVELOPMENT AND MANAGEMENT SUPPORT SERVICES

a) SP 020201: Construction of Roads and Bridges

SUB-ITEM CODE	ITEM DESCRIPTION	PRINTED ESTIMATES	1ST SUPP EST 2024/26	VARIATION
		2024/2025	2024/2025	14,699,837
DEVELOPMENT EXPENDITURE				
133030 2	RMLF	114,508,787	114,508,787	0
221030 3	DSA (Preparation of Designs & Tender Documents)	5,000,000	5,000,000	0
311150 1	Bridges	24,000,000	22,000,000	2,000,000
311050 4	Purchase of Murram	16,000,000	15,000,000	1,000,000
221120 2	Fuel for production	20,200,000	17,000,000	3,200,000
3111116	Purchase of Plant, Machinery & Equipment	258,017,652	258,017,652	0
221090 3	Insurance of Plant, Equipment & Machinery	10,500,000	4,500,000	6,000,000
222010 1	Maintenance Expenses - Motor Vehicles and cycles	6,000,000	6,000,000	0
222020 1	Maintenance of Plant, Machinery and Equipment (including lifts)	6,000,000	6,000,000	0
3111114	Purchase of Survey Equipment	2,000,000	2,000,000	0
221030 9	Field Operation Allowance	3,000,000	3,000,000	0
221120 1	Refined Fuels and Lubricants for Transport	5,000,000	5,000,000	0
222020 9	Minor Alterations to Buildings and Civil Works	1,000,000	1,000,000	0
211020 2	Casual Labour-Others	4,000,000	4,000,000	0
	KRB Unspent balance	0	163	-163
311040 2	Access Roads	7,000,000	4,500,000	2,500,000
		482,226,439	467,026,602	-15,199,837

RECCURRENT EXPENDITURE				0
	Contractual Employees	4,000,000	4,000,000	0
	Tender Evaluation	800,000	800,000	0
	Sub-Program Total	4,800,000	4,800,000	15,199,837

P 3: 202035260 TRANSPORT AND MECHANICAL SUPPORT SERVICES

SUB-ITEM CODE	ITEM DESCRIPTION	PRINTED ESTIMATES	1ST SUPP EST	VARIATION
		2024/25	2024/25	
RECURRENT				
2210303	DSA	1,000,000	1,000,000	0
2210904	Motor Vehicle Insurance	15,000,000	15,000,000	0
	SUB -TOTAL	16,000,000	16,000,000	0
DEVELOPMENT				
3111504	Equipping of Mechanical Workshop	5,000,000	5,000,000	0
	TOTAL	21,000,000	21,000,000	0

P.4 PUBLIC WORKS & DISASTER MANAGEMENT SERVICES

SUB-ITEM CODE	ITEM DESCRIPTION	PRINTED ESTIMATES	1ST SUPP EST	VARIATION
		2024/2025	2024/25	
2640201	Emergency/Relief	2,000,000	2,000,000	0
	TOTAL	2,000,000	2,000,000	0

DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION				
ROADS DEVELOPMENT AND MANAGEMENT SUPPORT PROGRAMME				
		PRINTED ESTIMATE S 2024.25	1ST SUPP EST 2024.25	VARIATIO N
Roads Maintainance Levy Fund	Flagship -Grant	114,508,787	114,508,787	0
Box Culvert at Riagetugi	Unprocured-Ekerenyo	0	0	0
Murram site	Bomwagamo	500,000	0	500,000
Nyaobe Bridge Renovation	Bokeira	1,000,000	0	1,000,000
Box culvert	Township	6,000,000	0	6,000,000
culverts installations at various locations	Rigoma	1,000,000	0	1,000,000
Bitundugusi Box Culvert	Kemera	2,500,000	2,500,000	0
Fuel for Production in Itibo Ward	Itibo	1,000,000	0	1,000,000
Road Opening in Itibo Ward	Itibo	2,500,000	0	2,500,000

Fuel for Heavy machinery	Manga	500,000	0	500,000
Fuel for Heavy machinery	Gachuba	500,000	0	500,000
Murram Site	Gesima	500,000	0	500,000
Fuel for Heavy machinery	Gesima	700,000	0	700,000
Bosose – Ramba – Riamasita – Nyamokeri	Bonyamatuta	3,000,000	0	0
Fuel for Heavy machinery	Rigoma	500,000	0	500,000
Nyachogochogo-Kuura	Unprocured –	4,000,000	0	0
				14,700,00
Murram Sites	Unprocured	1,000,000	0	0
Labour based road maintenance- Nyaramba-Enginda-nyamwanchani-		0	1,000,000	-1,000,000
Riomego – Kenyansoro – Magwagwa (Bonyengwa)	Unprocured Magwagwa	3,500,000	0	0
culverts installations at various locations	Itibo	2,000,000	2,000,000	0
Seba road and drainage works		0	5,000,000	-5,000,000
Fuel for opening backstreets-keroka		500,000	1,000,000	-500,000
		145,708,787	126,008,787	8,200,000
PROGRAM: TRANSPORT AND MECHANICAL SUPPORT SERVICES				
Construction of the Moden Mechanical	Flagship -HQ	5,000,000	5,000,000	0
Gachuba-nyabara IV -moturumesi road	Gachuba	-		
PROGRAM: INTEGRATED ROAD CONSTRUCTION AND MAINTENANCE SERVICES				
Purchase of Heavy Machinery/Equipment	Ward Projects - Roads	258,017,652	258,017,652	0
Fuel for Production	Ward Projects - Roads	20,000,000	20,000,000	0
Purchase of Gravel (Murram)	Ward Projects - Roads	15,000,000	15,000,000	0
Road surveys and Inspection (fuel, purchase of	Ward Projects - Roads	10,000,000	10,000,000	0
Preparation of Designs and Tender	Ward Projects - Roads	5,000,000	5,000,000	0
Culverts Installation and Associated	Ward Projects - Roads	10,000,000	10,000,000	0
Insurance of Heavy Machinery/Equipment	Ward Projects - Roads	10,500,000	6,000,000	4,500,000
Establishment of Mechanical and Transport Unit	Ward Projects – Roads	1,000,000	1,000,000	0
Unskilled labour/casuals for Road	Ward Projects – Roads	4,000,000	4,000,000	0
Repair of Heavy Equipment	Ward Projects – Roads	6,000,000	6,000,000	0
Maintenance & Servicing of Heavy Equipment	Ward Projects – Roads	6,000,000	6,000,000	0
Unspent balance RMLF		0	163	-163

TOTAL	345,517,652	341,017,815	4,499,837
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PART I: PERSONNEL EMOLUMENTS

No	Job Group	No of Staff Impost	Actual	Baseline	Printed	Estimates	Estimates
			Estimates	Estimates	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

VOTE NO: 5271000000

TRADE, TOURISM, INDUSTRY AND TOURISM DEVELOPMENT

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

Part B: Mission

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

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 31st December the department had an absorption rate of 30.80 % for recurrent and 3% for development as per the CFSP 2023.the low absorption late is caused by the late release of the exchequer in the financial year.100% absorption rate can be attained by release of funds from national government in time

In the financial year 2023/2024 the department 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

As by the review of CBROP 2023 the department spent 44,467,346 for recurrent and 122,652,652 for development respectively. The departmental absorption rate of 80.97% and 23.61% for recurrent and development respectively.

In the financial year 2024/2025 the department has been allocated a total of 87,708,147 where 71,908,174 recurrent and 15,800,000 for development respectively, including a revolving fund of 15,000,000.

In the first supplementary the department has been allocated a total of 266,380,201 where 65,908,147 is recurrent and 200,472,054 is for development which consists of 186,172,054 of unspent balances from the industrial park grant. The department also has 10,000,000 for revolving fund.

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

Constraints and challenges in budget implementation

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

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

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

REVENUE SOURCES	Actual 2022/2023	Baseline 2023/2024	Approved estimates	1st Supp	Variance	2025/2026	2026/2027	ITEM CODE
			2024/2025	2024/2025				
Equitable Sharable Revenue	4,736,132	5,209,745	-41,917,635	-49,417,662	-7,500,027	-53,231,118	-58,554,229	9910101
Single Business Permit	26,782,439	29,460,683	69,172,639	69,172,639	0	76,089,903	83,698,893	
county contribution to industrial park grant	0	250,000,000	0	186,172,054	186,172,054	550,000,000	605,000,000	6510100

Single Business Permit application fees	19,899,668	21,889,635	15,863,644	15,863,644	0	17,450,008	19,195,009	1420328
Market dues	0	15,799,440	38,156,378	38,156,378	0	41,972,016	46,169,217	
Weights and Measures Charges	5,921,711	6,513,882	6,433,148	6,433,148	0	7,076,463	7,784,109	1530123
Local Revenue	52,603,818	57,864,200	129,625,809	129,625,809	0	142,588,390	156,847,229	
TOTALS	57,339,950	63,073,945	87,708,147	266,380,201	0	89,357,272	98,293,000	

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	1st SUPP	Variance
				2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
Programme 1: General Administration, support services and policy planning								
Outcome: Improved service delivery								
SP 1.1 General Administration and support services								
		Employees compensated	No. compensate	35	35	44	44	0
		Paid utilities	No of months paid	12	12	12	12	0
		Maintained office generals	No of months of maintaince	12	12	0	0	0
		Purchase of vehicle	No purchase	1	1	0	0	0
		Office equipment purchased	No purchased	10	10	0	0	0
		Employees recruited	No of employees recruited	17	17	0	0	0
SP 1.2 Policy and planning								
		Capacity building of staff	No of staff trained	8	8	0	0	0
		Preparation of plans	No of plans prepared	5	5	4	4	0
		Formulation of policies	No policies formulate	5	5	4	4	0
Programme 2: Trade, Tourism and Cooperatives Development								
Outcome: Economic empowerment of the county citizens								
SP 2.1 Trade development								

	Toilets constructed	No constructed	6	3	1	1	0
	Market fenced	No fenced	4	2	2	2	0
	Market construction	No constructed	0	2	2	2	0
	Construction of shoe shining sheds	No constructed	0	2	2	2	0
	Construction of slaughter house	No constructed	0	1	0	0	0
	Construction of an industrial park	No constructed	0	1	1	1	0
	Purchase of a coffee miller machine	No purchased	0	1	0	0	0
	Construction of modern kiosks	No constructed	0	1	0	0	0
	Market sheds	No constructed	4	4	1	1	0
	Training trades and consumers	No of trainings	4	4	2	2	0
	Establishment and strengthening of market committees	no established	15	15	10	10	0
	Licensing of businesses	No invoiced and licensed	240 0	2800	2800	2800	0
	Calibrations of Weights and Measures working	No of calibrations done	2	2	2	2	0
	Verification /calibrations of traders weighing and measuring equipment	No of verifications done	300 0	3000	2500	2500	0
	carry out impromptu inspection of traders premises, investigate complaint and prosecutions	No carried out	157	165	165	165	0
	Carry out Market management	No done	14	20	10	10	0
	Carry out traders loan scheme follow ups	No carried out	1	1	1	1	0
Programme 2: Trade, Tourism and Cooperatives Development							
Outcome: Economic empowerment of the county citizens							
SP 2.2 Cooperative promotion							
	Promotion of new cooperatives	No registered	2	3	5	5	0
	Capacity building of Cooperative Society Leaders.	No trained	2	4	10	10	0

	Cooperative supervision	No supervised	15	20	10	10	0
	Cooperative inspections	No inspected	2	3	3	3	0
	Carry out Due diligence	No carried out	0	0	0	0	0
	Carry out statutory audits in cooperative societies	No carried out	12	0	25	25	0
Programme 2: Trade, Tourism and Cooperatives Development							
Outcome: Economic empowerment of the county citizens							
SP 2.3 Tourism promotion and development							
	Mobilization and sensitization on Tourism	No held	1	1	1	1	0
	Holding tourism campaign	No held	0	0	1	1	0
SP2.4 Industrilization							
	industrial infrasture and development		0	0	1	1	1

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1st Supp	Variance
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
General Administration, Policy Planning and Support Services	45,105,406	40,458,614.35	49,615,866	42,158,147	42,158,147	0
Trade, Cooperative and Investment Development and Promotion	12,124,482	4,117,425	15,536,929	34,550,000	222,222,054	187,672,054
Tourism Development and Promotion	4,346,862	679,200	1,590,748	4,000,000	2,000,000	2,000,000
Total Expenditure	61,576,750	44,576,718.35	66,743,543	87,708,147	266,380,201	178,672,054
Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1st Supp	Variance	
2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025	2024/2025
50,576,750	45,255,239	55,743,543	71,908,174	65,908,174	7,000,000	0
39,303,950	39,801,041.35	43,234,345	40,158,147	40,158,147		0
11,272,800	5,454,197.65	12,509,198	31,750,000	25,750,027		0

17,000,000	5,037,560.50	11,000,000	15,800,000	200,472,054	184,672,054
17,000,000	5,037,560.50	11,000,000	15,800,000	200,472,054	184,672,054
67,576,750	47,292,799.50	66,743,543	90,708,174	266,380,201	175,672,027

	Approved	Actual Expenditure	Baseline	Approved	1 st Supp	Variance	
Category	2022/2	2022/202	2023/2	2024/20	2024/2	2024/2	Percent
Personnel Emolumen	39,303,950	39,801,041.35	43,234,345	40,158,147	40,158,147	0	68.62
Operations &	11,272,800	5,454,197.65	12,509,198	16,750,000	25,750,000	9,000,000	7.37
Development	17,000,000	5,037,560.50	11,000,000	15,800,000	200,472,054	186,040,475	24.01
Total	67,576,750	47,292,799.50	66,743,543	87,708,147	266,380,201	195,040,475	100

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

General Administration, Policy Planning and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1 st Supp	Variance
Sub-Programmes	2022/202	2022/2023	2023/202	2024/2025	2024/2025	2024/202
SP1.1 General Administration and Support Services	44,033,706	39,801,041.35	48,436,996	40,158,147	40,158,147	0
SP1.2 Policy Planning	1,071,700	657,573	1,178,870	2,000,000	2,000,000	40,158,147
Total Programme Expenditure	45,105,406	40,458,614.35	49,615,866	42,158,147	42,158,147	2,000,000

General Administration, Policy Planning and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1 st Supp	Variance
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
Recurrent Expenditure	45,105,406		49,615,866	42,533,884	42,533,884	0
Compensation of Employees	39,303,950	39,801,041.35	43,234,345	40,158,147	40,158,147	0
Goods and Services	5,801,456	5,454,197.65	6,381,521	2,000,000	2,000,000	0
Total Expenditure	45,105,406	45,255,239	49,615,866	42,158,147	42,158,147	0

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1 st Supp
Category	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025
Personnel Emoluments	39,303,950	39,801,041.35	43,234,345	40,158,147	40,158,147
Operations & Maintenance	5,801,456	5,454,197.65	6,381,521	2,000,000	2,000,000
Development	-	5,037,560.50	-	-	-
Total	45,105,406	50,292,799.50	49,615,866	42,158,147	42,158,147

Trade, Cooperative and Investment Development and Promotion						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1 st Supp	Variance
Sub-Programmes	2022/2023	2022/2023		2024/2025	2024/2025	2024/2025
SP2.1 Cooperative Development	1,208,340	2,910,225	1,329,174	2,750,000	2,750,000	0
SP2.2 Trade Promotion	10,916,142	1,207,200	14,207,755	15,300,000	14,000,000	-5,000,000
SP2.3 Weights and Measures	-	-	-	1,500,000	1,500,000	0
SP2.4	-	-	-	5,500,000	2,500,000	-3,000,000
Total Programme Expenditure	12,124,482	4,117,425	15,536,929	25,050,000	18,002,750	-8,000,000

Trade, Cooperative and Investment Development and Promotion

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1st Supp	Variance
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
Recurrent	4,124,482	4,117,425	4,536,929	19,000,000	14,000,000	0
Goods and Services	4,124,482	4,117,425	4,536,929	19,000,000	14,000,000	0
Capital Expenditure	8,000,000	5,037,560.50	11,000,000	11,300,000	200,472,0	-3,000,000
Acquisition of Non-Financial Assets	8,000,000	5,037,560.50	11,000,000	11,300,000	200,472,054	-3,000,000
Total Expenditure	12,124,482	9,154,985.50	15,536,929	30,300,000	214,472,0	-3,000,000

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2022/2023	2022/2023	2023/2024	2024/2025	1st Supp
Personnel Emoluments	-	-	-	-	0
Operations & Maintenance	4,124,482	4,117,425	4,536,929	14,000,000	19,000,000
Development	8,000,000	5,037,560.50	11,000,000	200,472,054	8,300,000
Total	12,124,482	9,154,985.50	15,536,929	214,472,054	27,300,000

Tourism Development and Promotion

	Actual Expenditure	Baseline	Approved Estimates	1st Supp	Variance
Sub-Programmes	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
SP3.1 Tourism Promotion	679,200	1,590,748	4,000,000	5,000,000	1,000,000
Total Programme Expenditure	679,200	1,590,748	4,000,000	4,000,000	0

Tourism Development and Promotion

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1st Supp	Variance
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
Recurrent Expenditure	1,346,862	679,200	1,590,748	1,000,000	1,000,000	0
Goods and Services	1,346,862	679,200	1,590,748	1,000,000	2,000,000	1,000,000

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

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

General Administration, Policy Planning and Support Services						
SP1.1 General Administration and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1 st Supp	Variance
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
Recurrent Expenditure	44,033,706	40,471,241.35-	48,436,996	40,158,147	40,158,147	0
Compensation of Employees	39,303,950	39,801,041.35	43,234,345	40,158,147	40,158,147	0
Goods and Services	4,729,756	670,200	5,202,651	0	0	0
Total Expenditure	44,033,706	40,471,241.35	48,436,996	40,158,147	40,158,147	0
General Administration, Policy Planning and Support Services						
SP1.2 Policy Planning						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1 st Supp	Variance
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
Recurrent Expenditure	1,071,700	670,200	1,178,870	2,000,000	2,000,000	0
Goods and Services	1,071,700	670,200	1,178,870	2,000,000	2,000,000	0
Total Expenditure	1,071,700	670,200	1,178,870	2,000,000	2,000,000	0
Trade, Cooperative and Investment Development and Promotion						
SP2.1 Cooperative Development						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1 st Supp	Variance
Economic Classification	2020/2021	2020/2021	2023/2024	2024/2025	2024/2025	2024/2025
Recurrent Expenditure	1,208,340	1,208,340	1,329,174	2,750,000	2,750,000	0

Goods and Services	1,208,340	1,208,340	1,329,174	2,750,000	2,750,000	0
Acquisition of Non-Financial Assets	8,000,000	8,000,000	3,000,000	1,500,000	1,500,000	0
Total Expenditure	1,208,340	1,208,340	1,329,174	4,250,000	4,250,000	0

Trade, Cooperative and Investment Development and Promotion						
SP2.2 Trade Promotion						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1 st Supp	Variance
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
Recurrent Expenditure	2,916,142	2,916,142	3,207,755	19,000,000	14,000,000	0
Goods and Services	2,916,142	2,916,142	3,207,755	19,000,000	14,000,000	0
Capital Expenditure	8,000,000	8,000,000	11,000,000	11,300,000	200,472,054	-3,000,000
Acquisition of Non-Financial Assets	8,000,000	8,000,000	11,000,000	11,300,000	200,472,054	-3,000,000
Total Expenditure	10,916,142	10,916,142	14,207,755	30,300,000	214,472,054	200,472,054
Trade, Cooperative and Investment Development and Promotion						
SP2.3 Weights and Measures						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1 st Supp	Variance
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
Recurrent Expenditure	-	-	1,443,900-	1,500,000	1,500,000	0
Goods and Services	-	-	1,443,900-	1,500,000	1,500,000	0
Capital Expenditure	-	-	1,443,900-	0	0	0
Acquisition of Non-Financial Assets	-	-	1,443,900-	0	0	0
Total Expenditure	-	-	1,443,900-	1,500,000	1,500,000	0

Trade, Cooperative and Investment Development and Promotion						
SP2.4 Industrialisation						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1 st Supp	Variance
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
Recurrent Expenditure	-	-	6,110,000	5,500,000	2,500,000	0
Goods and Services	-	-	6,110,000	5,500,000	2,500,000	0
Acquisition of Non-Financial Assets	-	-	-	-	0	0
Total Expenditure	-	-	6,110,000	5,500,000	2,500,000	-3,000,000
Tourism Development and Promotion						
1SP3.1 Tourism Promotion						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1 st Supp	Variance
Economic Classification	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
Recurrent Expenditure	1,346,862	1,314,420	1,590,748	1,000,000	2,000,000	1,000,000
Goods and Services	1,346,862	1,314,420	1,590,748	1,000,000	2,000,000	1,000,000
Capital Expenditure	3,000,000	3,000,000	-	3,000,000	-3,000,000	0
Acquisition of Non-Financial Assets	3,000,000	3,000,000	-	3,000,000	-3,000,000	0
Total Expenditure	4,346,862	4,314,420	1,590,748	4,000,000	2,000,000	0

Part H: Classification by Vote, Head and Item

General administration

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	PRINTED ESTIMATES 2024/2025	1 st Supp	Variance
2110101	2110101	Basic Salary	29,490,672	29,490,672	0
2110300	2110301	House allowance	4,677,000	4,677,000	0

2110300	2110314	Transport allowance	2,952,000	2,952,000	0
2110300	2110320	Leave allowance	248,296	248,296	0
2710100	2710111	NSSF	9,600	9,600	0
2120100	2120103	Pension	2,754,206	2,754,206	0
2110300	2110799	NITA	26,400	26,400	0
sub-total			40,158,174	44,173,991	
TOTALS			40,158,174	40,158,174	0

Policy and planning

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	PRINTED ESTIMATES 2024/2025	1 st Supp	Variance
2210300	2210303	DSA	140,000	140,000	0
2210300	2210301	Travel cost	542,000	542,000	0
2211300	2211306	Membership Fees, Dues and Subscriptions to Professional Bodies	-	-	0
2211100	2211101	General office Supplies (papers, pencils, forms, small office equipment)	496,000	496,000	0
2210300	2210302	Accommodation - Domestic Travel	472,000	472,000	0
2210700	2210799	Training Allowance	-	-	0
2210500	2210504	Advertisement	50,000	50,000	0
2210800	2210801	Catering Services (receptions), Accommodation, Gifts,	250,000	250,000	0
2211200	2211201	Refined Fuels and Lubricants for Transport	50,000	50,000	0
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	-	-	0
		TOTAL FOR SUB-PROGRAMME	2,000,000	2,000,000	0

Trade development

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	ESTIMATE S 2023/2024	1 st Supp	Variance
2211100	2211101	General office Supplies (papers, pencils, forms, small office equipment	280,000	280,000	338,800
2210300	2210303	Accommodation - Domestic Travel	1,020,000	1,122,000	1,234,200
2211200	2211202	Fuel for vehicle	1,475,000	1,475,000	1,784,750
2210800	2210801	Catering	100,000	100,000	
2210300	2210303	DSA	500,000	500,000	0
3111400	3111401	Feasibility study	100,000	100,000	0
2220100	2220101	motor vehicle maintainance	385,000	385,000	0
3111400	2210504	Advertisement	124,000	124,000	0
2210300	2210708	Trainer allowance	16,000	16,000	0
4110301	4110301	county traders revolving fund	15,000,000	10,000,000	-5,000,000
		Sub-Total	19,000,000	19,000,000	0
		DEVELOPMENT			-
	3110504	Civilwoks	11,300,000	200,472,054	189,172,054

Cooperative development

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	PRINTED ESTIMATES 2024/2025	1 st Supp	Variance

2210800	2210801	Catering Services	100,000	100,000	0
2210700	2210799	Trainer allowance	500,000	500,000	0
2210300	2210302	Accommodation - Domestic Travel	970,000	970,000	0
2211100	2211101	Stationery	250,000	250,000	0
2210300	2210301	Travelling Allowance	120,000	120,000	0
2210200	2210201	Airtime Allowance	10,000	10,000	0
2210300	2210303	Daily Subsistence Allowance	200,000	200,000	0
2211200	2211201	Refined Fuels and Lubricants for Transport	375,000	375,000	0
2220101	2220101	Maintenance Expenses - Motor Vehicles and cycles	225,000	225,000	0
		TOTAL COOPERATIVE BUDGET	2,750,000	2,750,000	0
	3110504	Development	1,500,000	1,500,000	0

Tourism Promotion

ITEM CODE	SUB-ITEM CODE	RECCURRENT	PRINTED ESTIMATE S 2024/2025	1 st Supp	Variance
2211100	2640201	Tents and Chairs	30,000	30,000	0
2210300	2210302	Accommodation - Domestic Travel	70,000	70,000	0
2210300	2210303	DSA	80,000	80,000	0
2210700	2210799	Prizes for winners	100,000	1,000,000	900,000
		travelcost –domestic	100,000	200,000	100,000
	3111112	purchase of laptops	200,000	200,000	0
2210300	2210504	Advertisement and Publicity	150,000	150,000	0
2210500	2210504	County Branding	270,000	270,000	0

Total			1,000,000	2,000,000	1,000,000
		DEVELOPMENT	3,000,000	-3,000,000	0
3110500	3110504	Civil woks -fencing of major tourist sites 3 Manga ,Keera and Kiabonyoru	3,000,000	-3,000,000	0

Industrialization

ITEM CODE	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD		
		2024/2025	1 st Supp	Variance
2211201	Fuel	2,000,000	1,000,000	1,000,000
2210303	DSA	1,500,000	500,000	1,000,000
2211101	Stationery	750,000	750,000	0
2220101	Motor vehicle maintainance	1,250,000	250,000	1,000,000
	TOTAL	5,500,000	2,500,000	3,000,000

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	1 st Supp 2024/2025	Variance
C	4	81,480	81,480	373,196	373,196	0
D	2	43,250	43,250	1,524,426	1,524,426	0
E	1	23,270	23,270	-	-	0
F	2	52,050	52,050	459,146	459,146	0
G	1	32,670	32,670	565,637	565,637	0
H	1	37,220	37,220	3,727,072	3,727,072	0
J	4	216,720	216,720	10,112,390	10,112,390	0
K	2	165,210	165,210	3,986,191	3,986,191	0
L	2	153,490	153,490	1,080,390	1,080,390	0
M	2	166,080	166,080	1,179,990	1,179,990	0
N	2	206,310	206,310	-	-	0
P	2	272,660	272,660	5,887,331	5,887,331	0
Q	1	158,300	158,300	2,224,687	2,224,687	0
R	1	166,430	166,430	3,164,717	3,164,717	0

S	2	0	0	5,900,030	5,900,030	0
		23,339,95	23,339,950	40,158,174	40,158,174	0

List of Projects

S/ No.	Project Description	Ward	Total Amount Budget 2024/2025	1 st SSupp	Variance
1	Construction Road side mama Mboga sheds	Bokeria	1,800,000	1,800,000	0
2	Construction of obwari market(toilets)	ekerenyo	1,500,000	-1,500,000	0
2	construction of and Bonyunyu / Isinta market	Bogichora	5,000,000	5,000,000	0
3	Repair of market toilets	County wide	3,000,000	4,000,000	1,000,000
4	Renovation of manga farmers society	Esise	1,500,000	1,500,000	0
5	Metamanywa market road side	Rigoma	0	1,000,000	1,000,000
6	Renovation of market stalls	Masaba	0	1,000,000	1,000,000
7	FENCING OF MAJOR TOURIST SITES-KEERA	Township	1,500,000	-1,500,000	0
8	FENCING OF MAJOR TOURIST SITES-MANGA	Manga	3,000,000	-1,500,000	0
9	Industrial park grant(unspent balances) Unspent(SPA)132,040,475 Unspent(CRF)54,131,579	Flagship	0	186,172,054	186,172,054
			15,800,000	200,472,054	184,672,054

CHAPTER FOURTEEN

VOTE: 5272000000

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

PART A: VISION

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

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.

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

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.

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. According to CBROP 2024 the absorption rate for recurrent was 94.62% and 89.96% for development respectively. The 5.38% and 10.04% underperformance in recurrent and development respectively was attributed by the untimely release of funds

In the financial year 2024/2025 the department has been allocated a total of Ksh.79,175,667 where Ksh.58,675,667 is recurrent expenditure and Ksh.20,500,000 for development expenditure. In the 1st supplementary budget the department has been allocated a total of Ksh 80,175,667 where Ksh 67,675,667 is current expenditure and Ksh 12,500,000 for development expenditure

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.

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	Awareness creation should be enhanced

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 Governor's cup
- Talent search
- Carry out civil works on various projects.

SUMMARY OF THE REVENUE SOURCES 2024/2025

NUMBER	Revenue Source	Actual Estimates 2022/2023	Baseline Estimate 2023/24	Printed Estimate 2024/2025	1st sup estimate 2024/25	Variance	ITEM CODES
1	Equitable share	70,579,182	78,751,314	58,317,470	59,317,470	1,000,000	9910101
2	Registration fees for social services	5,500	11,460	217,273	217,273	0	1420300
3	Liquor Licence	1,524,000	16,949,155	20,640,924	20,640,924	0	1140501
TOTAL		89,099,682	95,711,929	79,175,667	80,175,667	1,000,000	

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	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	To Promote Youth Talent, Innovation and Entrepreneurship Development for Employment Creation	Increased Alternative Employment Opportunities

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

Programme	Actual	Baseline	Printed	1st supp	variance
	Estimates	Estimate	Estimate	estimate	
	2022/2023	2023/2024	2024/2025	2024/25	
P1 General administration, policy planning and support services	55,208,149	52,609,984	49,675,667	49,675,667	0
SP1.1 General administration and support services	51,216,714	52,609,984	49,675,667	49,675,667	0
SP1.2 Policy and planning services	3,991,435	0	0	0	0
P2 culture promotion and heritage	9,156,275	11,500,000	1,000,000	1,000,000	0
SP2.1 Cultural Promotion and Heritage	9,156,275	11,000,000	1,000,000	1,000,000	0
SP2.2 Alcohol Licensing	0	500,000	0	0	0
P3 promotion and management of sports	20,751,469	20,370,000	25,500,000	26,500,000	1,000,000
SP3.1 Sports talents development and promotion.	20,751,469	20,370,000	25,500,000	26,500,000	1,000,000
P4 gender and social support services	0	1,310,000	2,000,000	2,000,000	0
SP4.1 promotion and empowerment of women and girls	0	1,310,000	2,000,000	2,000,000	0
P5 Youth affairs development and promotion support services	0	1,500,000	1,000,000	1,000,000	0
SP5.1 promotion and empowerment of youth	0	1,500,000	1,000,000	1,000,000	0
Total	85,115,893	87,289,984	79,175,667	80,175,667	1,000,000

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

Economic Classification	Budget Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	1st supp estimate	variance
	2022/2023	2022/2023	2023/2024	2024/25	2024/25	
Current Expenditure	66,615,893	64,396,083	59,389,984	58,675,667	67,675,667	9,000,000
Compensation to Employees	42,526,053	41,426,053	42,526,144	40,072,933	40,072,933	0
Social Contributions	7,089,840	6,079,830	7,089,840	7,102,734	7,102,734	0
Use of Goods and Services	17,000,000	16,890,200	9,774,000	11,500,000	20,500,000	9,000,000

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	20,500,000	12,500,000	-8,000,000
Acquisition of Non-Financial Assets	18,500,000	9,470,977	27,900,000	20,500,000	12,500,000	-8,000,000
Other Development	0	-	0	0	0	0
Total Expenditure	85,115,893	73,867,060	87,289,984	79,175,667	80,175,667	1,000,000

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

Economic Classification	Budget Estimate	Actual Estimate	Baseline Estimate	Printed estimate	1st supp estimate	variance
	2022/2023	2022/2023	2023/2024	2024/25	2024/25	
Programme 1: Policy Planning, General Administration and Support Services						
Sub-Programme 1.1 Administration support services						
Current Expenditure	51,216,714	48,665,730	52,609,984	49,675,667	49,675,667	0
Compensation to Employees	42,526,053	41,052,063	42,526,144	40,072,933	40,072,933	0
Social benefit	7,089,840	6,089,443	7,089,840	7,102,734	7,102,734	0
Use of Goods and Services	1,634,421	1,524,224	2,994,000	2,500,000	2,500,000	0
Other Recurrent	0	0	0	0	0	0
Programme 2: Cultural promotion and heritage						
Sub-Programme 2.1: Cultural promotion						
Current Expenditure	5,656,275	4,524,824	1,500,000	1,000,000	1,000,000	0
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	1,000,000	0
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	14,000,000	9,000,000
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	14,000,000	9,000,000
Capital Expenditure	15,000,000	14,500,425	17,900,000	20,500,000	12,500,000	-8,000,000
Acquisition on Non-Financial Assets	15,000,000	14,500,425	17,900,000	20,500,000	12,500,000	-8,000,000
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	2,000,000	0
Use of Goods and Services	0	0	1,310,000	2,000,000	2,000,000	0
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	1,000,000	0
Use of Goods and Services	0	0	1,500,000	1,000,000	1,000,000	0
GRAND TOTAL	85,115,893	77,511,658	87,289,984	79,175,667	80,175,667	1,000,000

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	1st estimate 2024/25	Variance
Name of Programme: General Administration, Policy and Planning and Support services									
Outcome: Facilitation of office operations									

SP 1.1 General administration and support services	Directorate of Administration	Employee compensated (Payment of salaries, Wages and other Remunerations	No of Payroll processed	55	55	55	69	69	0
		Availability basic amenities	No of utilities paid	8	8	2	0	0	0
		Office equipment and operations purchased	No of office equipment and operations purchased	27	27	0	1	1	0
		office assets maintained	Office equipment Maintained	5	5	0	0	0	0
SP 1.2 SP 1.2 policy and planning services	Directorate of Administration	Sports policy, youth policy, gender-	No of policies and bills	6	6	0	0	0	0
		Training and capacity building of staffs	No of staffs trained	3	3	0	0	0	0
		Budgets prepared	No of budgets prepared	5	5	0	0	0	0
Name of Programme: Cultural Promotion and Development									
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community									
SP 1.1 Licensing and control of alcohol outlets	Directorate of Culture	Sensitized community on drug abuse and alcohol	No. of campaigns and awareness done.	1	1	1	0	0	0
SP 2 " SOCIAL PROTECTION	Directorate of Culture	Empowered society, special interest groups (plwds, youth, and women	No of special interest groups, (PLWDs, Youth and women empowered)	5	5	0	0	0	0
Name of Programme: Cultural Promotion and Development									
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community									

Library services	Direct orate of Cultur e	Improved r e a d i n g culture	No of libraries i n operatio n	1	1	1	1	1	0	
Construction of library at township [county library]										
Sp:4CULTURAL A C T I V I T I E S DEVELOPMENT	Direct orate of Cultur e	preserved and appreciated cultural heritage	No. of refurbi shed and rehabili tated museu m	0	0	1	0	0	0	
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 S O C I A L F A C I L I T I E S DEVELOPMENT: (Construction of social halls at Manga, Bokeira, Nyamaiya ward)	Directo rate of Culture	Improved performance of social activities and indoor games	No. of social hall construc ted	0	0	0	0	0	0	
CULTURAL AND S O C I A L F A C I L I T I E S DEVELOPMENT (Construction of rescue Centre at Esise)	Directo rate of Culture	Improved services to victims of GBV	No. of rescue center done	0	0	0	1	1	0	
Name of Programme: Cultural Promotion and Development										
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community										
C U L T U R A L F E S T I V A L DEVELOPMENT	Direct orate of Cultur e	Improved performance of social / cultural activities	No. of festivals held	1	1	12	12	12	0	
CULTURAL AND S O C I A L F A C I L I T I E S DEVELOPMENT (purchase of music/cultural equipment)	Direct orate of Cultur e	Improved performance in cultural activities	No of county choir equippe d	0	0	3	0	0	0	
Name of Programme: Gender and Social Support Services										
Celebration of international/ national days (women, African girl child, and PLWDs, GBV, SDG)	Direct orate of gender	Celebration of international /national days	No of celebrat ions held	0	0	1	1	1	0	

sensitization on gender-based violence	Directorate of gender	Improved performance in social support services	No of programmes held	0	0	5	5	5	0
sensitization of women and girls on life and basic book keeping skills	Directorate of gender	Improved performance in social support services	No of programmes held	0	0	5	5	5	0
Name of Programme: Youth Affairs Development and Promotion Support Services									
sensitization of youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide	Directorate of youths	sensitization of youth on drug, alcohol abuse, teenage pregnancy, early marriage	No of programmes held	0	0	20	20	20	0
mentorship of youth on enterprise	Directorate of youths	Mentorship of youth on enterprise	No of programmes held	0	0	5	5	5	0
Youth policy	Directorate of youths	Improved performance in youth affairs	No of policies	0	0	1	0	5	0
Name of Programme: 3: Sports Promotion and Development									
Outcome: Improved performance, promotion and development of all sports Disciplines in the									
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	0	0
Name of Programme: 3: Sports Promotion and Development									
Outcome: Improved performance, promotion and development of all sports Disciplines in the									
Sp5 Sports Facility development and management	Directorate of sports	Sports facilities developed and managed	No. of sports facilities developed and	2	2	1	18	18	0
Talent search and development	Directorate of sports	Sports activities held	No, of sports activities organized held	10	10	8	8	8	0
Carry out sports activities in and outside the county [K I C O S C A , K Y I S A , ATHLETICS, N Y A M I R A]									
Sports Week, Athletics									

PART I: HEADS AND ITEMS

P.1 General administration and support services, Policy planning

a General administration and support services

Sub-Item Code	Sub Item Description	Budget Estimate 2022/2023	Actual Estimates 2022/2023	Baseline Estimates 2023/24	Printed Estimate 2024/2025	1st supp Estimate 2024/25	Variance
2110101	Basic salary	31,939,447	29,693,853	30,425,798	31,687,543	31,687,543	0
2110301	House allowances	5,219,100	4,965,000	4,965,000	4,803,739	4,803,739	0
2110314	Transport Allowance	3,336,000	3,336,000	3,336,000	1,318,142	1,318,142	0
2110320	Leave allowance	282,000	282,000	282,091	870,309	870,309	0
2110309	Special salary	180,000	3,276,000	3,276,000	180,000	180,000	0
2110319	special house allowance	503,719	493,200	493,200	493,200	493,200	0
2110315	Disability allowance	720,000	480,000	480,000	720,000	720,000	0
2710111	NSSF	21,600	21,600	21,600	843,600	843,600	0
2120103	Pension	3,860,253	3,884,256	3,884,256	4,267,350	4,267,350	0
2710102	Gratuity	573,512	3,150,384	3,150,384	1,950,384	1,950,384	0
2210799	NITA	34,200	33,600	33,600	41,400	41,400	0
2210101	Electricity	55,981	91	150,000	600,000	600,000	0
2210603	Rent & Rates- Non-Residential	1,786,015	2,994,000	2,844,000	900,000	900,000	0
2211101	General Office Supplies	0	0	-	500,000	500,000	0
2211201	Purchase of fuel and lubricants	0	0	-	500,000	500,000	0
TOTAL		48,511,827	52,609,984	53,341,929	49,675,667	49,675,667	0

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		
						1st supplementary estimate 2024/25	Variance
2210303	DSA	945,455	945,455	0	0	0	0
2210704	Conference	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

P.2 CULTURAL PROMOTION AND HERITAGE

SUB-ITEM CODE	ITEM DESCRIPTION	Budget Estimate 2022/20	Actual Estimate 2022/2023	Baseline Estimates 2023/24	Printed Estimate 2024/2025	1st Supp Estimate 2024/25	Variance
2210303	Daily Subsistence Allowances	600,000	600,000	2,600,000	200,000	200,000	0
2210807	Medals, Awards & Honors	1,190,000	1,190,000	380,000	200,000	200,000	0
2211201	Refined fuel & Lubricants for motor vehicles	300,000	300,000	10,000	100,000	100,000	0
2210301	Transport Reimbursement	10,000	10,000	900,000	90,000	90,000	0
2220101	Maintenance Expenses for	100,000	100,000	10,000	10,000	10,000	0
2211016	purchase of uniforms (choir)	10,000	10,000	400,000	400,000	400,000	0
2211113	Musical Equipment	600,000	600,000		-	-	0
3111113	Purchase of musical	240,000	130,000	200,000	-	-	0
total recurrent		3,050,000	2,940,000	5,000,000	1,000,000	1,000,000	0

	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	1,000,000	0

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	1st Supp Estimate 2024/25	Variance
2210301	Transport reimbursement	250,000	247,000	450,000	1,000,000	1,000,000	0
2210303	Daily subsistence Allowance	987,000	1,000,000	1,950,000	2,100,000	2,100,000	0
2210309	Lunch allowances	600,000	500,000	500,000	500,000	500,000	0
2211201	fuel	1,000,000	120,000	120,000	120,000	120,000	0
2211016	equipment and uniforms	800,000	1,000,000	5,800,000	1,000,000	1,000,000	0
2211006	First Aid Kit	100,000	80,000	80,000	80,000	80,000	0
2210801	Hospitality and catering services	250,000	200,000	200,000	200,000	200,000	0
	Governor's cup	0	0	0	0	6,000,000	6,000,000
	Talent search	0	0	0	0	3,000,000	3,000,000
	TOTAL RECURRENT	3,987,000	3,147,000	9,800,000	5,000,000	14,000,000	9,000,000
DEVELOPMENT		0					
	civil works	15,000,000	17,900,000	17,900,000	20,500,000	12,500,000	-8,000,000
TOTAL DEVELOPMENT		15,000,000	17,900,000	17,900,000	20,500,000	12,500,000	-8,000,000
TOTAL PROGRAMME		18,987,000	21,047,000	27,700,000	25,500,000	26,500,000	1,000,000

P.4 GENDER AND SOCIAL SUPPORT SERVICES

SUB-ITEM CODE	ITEM DESCRIPTION	Baseline Estimate 2023/2024	Printed Estimate 2024/2025	1st supp estimate 2024/25	Variance
2210504	Advertisement	100,000	100,000	100,000	0

2210303	DSA	100,000	190,000	190,000	0
2211201	Fuel for Vehicle (Km)	250,000	300,000	300,000	0
2210801	Catering Services	70,000	290,000	290,000	0
2210301	transport reimbursment	180,000	400,000	400,000	0
2220101	Maintanance of MV	200,000	150,000	150,000	0
2210309	Lunch allowances	50,000	500,000	500,000	0
2211101	Stationery	50,000	70,000	70,000	0
	TOTAL	1,000,000	2,000,000	2,000,000	0
	civil works	0	-	-	0
	TOTAL PROGRAMME	1,000,000	2,000,000	2,000,000	0

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 2024/202	1st Supp estimate 2024/25	Variance
2210504	Advertising, Awareness	0	0	100,000	100,000	100,000	0
2210309	Lunch allowances	0	0	100,000	100,000	100,000	0
2210301	Transport Reimbursemen	0	0	250,000	250,000	250,000	0
2211201	Fuel	0	0	70,000	70,000	70,000	0
2210801	Catering services	0	0	180,000	180,000	180,000	0
2210303	DSA	0	0	200,000	200,000	200,000	0
2220101	Maintanance of MV	0	0	100,000	100,000	100,000	0
	TOTAL	0	0	1,000,000	1,000,000	1,000,000	0

DETAILS OF THE DEVELOPMENT PROJECTS

Project name	Description of Activity	Location	Budget Estimate 2024/2025	1st supp estimate 2024.25
Construction of manga stadium	Inner wall, technical area, water pump, plumbing, security gates & other works	Manga	5,000,000	5,000,000
Construction of Nyamaiya play ground	Perimeter wall	Nyamaiya	5,000,000	0
construction of the omokirondo sports training centre	Construction	Itibo	4,000,000	0
field operation allowance (sub county liquor licencing)		Countywide	0	2,000,000
fuel for productions		Countywide	0	1,000,000
Manga stadium	Pavilion fittings	Manga	5,000,000	0
Levelling of playgrounds, sheds, goalposts and drainage	(nyabogoye, eronge, riomanga, kierira, kegogi, moturumesi, nyankoba, montane, embaro, nyachonori, Matangi, mong'oni comprehensive schools and grounds		0	3,000,000
Total			19,000,000	11,000,000

Ward-Based Projects			
Ward	Project description and location	Budget Estimate 2024/2025	1st supp estimate 2024.25
Rigoma	rigoma stadium works-sheds, toilet, offices and drainage	1,000,000	1,000,000
Gachub a	Contribution towards drainage worksat Rigoma stadium	500,000	500,000
TOTAL		1,500,000	1,500,000

14.12 PART J: PERSONNEL ESTABLISHMENT

JOB	NO OF IN POST	PRINTED ESTIMATE	1st SUPP ESTIMATE	VARIANC
B	1	343,040	343,040	0
C	5	17,115,970	17,115,970	0
D	11	13,723,671	13,723,671	0
E	12	5,509,704	5,509,704	0
F	4	1,069,266	1,069,266	0
G	4	3,001,614	3,001,614	0
J	18	1,262,274	1,262,274	0

K	1	500,814	500,814	0
L	3	520,429	520,429	0
N	2	481,199	481,199	0
P	2	198,565	198,565	0
Q	1	198,565	198,565	0
R	3	2,495,349	2,495,349	0
S	1	755,207	755,207	0
TOTAL	68	47,175,667	47,175,667	0

CHAPTER FIFTEEN

VOTE: 5273000000

VOTE TITLE: COUNTY PUBLIC SERVICE BOARD

PART A: VISION

A Responsive County Public Service Board

PART B: MISSION

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

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.61,123,925 for personnel emoluments and office operations.

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.

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
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.

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 Estimates	Baseline Estimates	Printed Estimates	Printed Estimates	1st supp	variance
	2021/2022	2022/2023	2023/24	2024/25	2024/25	
Equitable Sharable Revenue	66,113,290	64,609,690	58,172,860	61,123,925	61,123,925	0
Total	66,113,290	64,609,690	58,172,860	61,123,925	61,123,925	0

PART D: STRATEGIC OBJECTIVES

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

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

Program me	Delive ry Unit	Key Outputs	Key Perform ance Indicator s	Baseli ne Est 2022/ 23	Print ed Est 2023. 24	printe d 2024/2 025	1st supp2024/ 2025	Project ed 2025/2 026	Project ed 2026/2 027
Name of Programme: General Administration, Policy Planning & Support Services									
SP 1.1 General administraction and support services	CPSB	Salaries and other Wages paid	No. of employees paid	23	23	23	23	23	23
		Utilities and Bills paid	No. of monthly utilities and bills	12	12	12	12	12	12
		office assets maintained	Office items maintained.	22	40	10	10	15	8
		General Office Purchases	No. of items purchased	7	15	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	3
	CPSB	Training of CPSB members and secretariat	Number of officers trained.	23	23	23	23	23	10
	CPSB	foreign meetings attended	No of workshops attended	0	5	1	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	3

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

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	1st supp	variance
Programme Description	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
General Administration, Policy Planning and Support Services	58,390,198	-	53,800,190	60,256,425	60,256,425	0

Legal Governance and Compliance	3,410,850	-	2,846,600	867,500	867,500	0
Total Expenditure	61,801,048	-	56,646,790	61,123,925	61,123,925	0

Part I: Classification by Vote, Head and Item

SUB-PROGRAMME 1: GENERAL ADMINISTRATION AND SUPPORT SERVICES						
SUB ITEM CODE	BUDGET FOR THE MTEF PERIOD					
		printed estimates	1st supp	variance	projections	
CODE	ITEM DESCRIPTION	2024/2025	2024/2025		2025/2026	2026/2027
2110101	Basic salaries	42,217,392	42,217,392	-	46,439,131	51,083,044
2110301	House Allowances	1,959,000	1,959,000	-	2,154,900	2,370,390
2110314	Transport Allowances	1,248,000	1,248,000	-	1,372,800	1,510,080
2110320	Leave Allowances	166,000	166,000	-	182,600	200,860
2710102	Service Gratuity	3,390,544	3,390,544	-	1,893,890	2,083,279
2120103	contribution to pension	1,721,718	1,721,718	-	3,729,598	4,102,558
2210101	Electricity expenses	96,000	96,000	-	105,600	116,160
2210102	Water Expenses	96,000	96,000	-	105,600	116,160
2210201	Telephone and mobile phone services	480,000	480,000	-	528,000	580,800
2210203	Postal Renta Box	84,000	84,000	-	92,400	101,640
2210503	Subscription to news paper	131,400	131,400	-	144,540	158,994
2211306	Subscription to professional bodies	75,000	75,000	-	82,500	90,750
2210801	Catering	120,000	120,000	-	132,000	145,200
2210603	Office rent-Non residential	840,000	2,300,000	1,460,000	2,530,000	2,783,000

2210103	Gas Expense	34,635	34,635	-	38,099	41,908
2211305	Contracted Guard and cleaning	704,500	-	(704,500)	-	-
3111002	Purchase of Computers,printers and IT items	250,000	250,000	-	275,000	302,500
2211201	Refined Fuel and Lubricants for transport	990,000	990,000	-	1,089,000	1,197,900
2211101	General office stationery	375,500	375,500	(0)	413,050	454,355
2211102	Supplies of accessories for computers and printers	100,000	100,000	-	110,000	121,000
2211103	Sanitary and cleaning materials	72,000	72,000	-	79,200	87,120
2210504	Advertisement	150,000	150,000	-	165,000	181,500
2220101	Motor Vehicle maintenance	744,000	100,000	(644,000)	110,000	121,000
2220210	Maintenance of computers,photo copy and printers	300,000	100,000	(200,000)	110,000	121,000
2220202	Maintenance of Office Furniture and Equipment	100,000	100,000	-	110,000	121,000
3111001	Purchase of Furniture	839,236	-	(839,236)	-	-
2210303	DSA	-	500,000	500,000		
2210301	Travel cost(domestic)	-	427,736	427,736		
TOTAL		57,284,925	57,284,925	(0)	61,992,908	68,192,198

SUB-PROGRAMME 1.2: POLICY DEVELOPMENT AND PLANNING							
SUB ITEM CODE	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD				2025/2026	2026/2027
		printed estimates	1st supp				
		2024/25	2024/25	Variance			

2211 101	General Office Supplies (papers, pencils, forms, small office equipment etc)	64,000	-	-64,000	-	-
2210 303	Daily Subsistence Allowance-Domestic	1,650,000	1,680,000	30,000	1,848,000 0	2,032,800 0
2210 301	Travel cost-Domestic	400,000	434,000	34,000	477,400	525,140
2210 403	Daily Subsistence Allowance-Foreign	360,000	360,000	-	396,000	435,600
2210 401	Travel cost-Foreign	300,000	300,000	-	330,000	363,000
2210 711	Examination and Tuition fees	175,000	175,000	-	192,500	211,750
2210 709	Research Allowance	22,500	22,500	-	24,750	27,225
Total		2,971,500	2,971,500	0	3,268,650	3,595,515

SUB-PROGRAMME 2.1:LEGAL GOVERNANCE & COMPLIANCE

Sub-Item Code	SUB ITEM DESCRIPTION	BUDGET FOR THE MTEF PERIOD			2025/2026	2026/2027
		2024/2025	1st supp2024/ 2025.	variance		
2210802	Conference facilities	150,000	150,000	-	165,000	181,500
2211101	Stationery	7,500	7,500	-	8,250	9,075
2210303	DSA	450,000	450,000	-	495,000	544,500
2210301	Transport refund	150,000	150,000	-	165,000	181,500
2211201	Fuel for Vehicle (Km)	30,000	30,000	-	33,000	36,300
2220101	Vehicle repairs	30,000	30,000	-	33,000	36,300
2210502	Printing	50,000	50,000	-	55,000	60,500
Total		867,500	867,500	-	954,250	1,049,675
GRAND TOTAL		61,123,925	61,123,925	-	67,236,317	73,959,949

PART J: PERSONNEL EMOLUMENTS

NAMES	DESIGNATION	J/G	2021/2022	2022/2023	2023/2024	2024/2025	1st revised
Ruth Ondicho	B.Member	S	242,950	242,950	242,950	245,380	245,380
Erick Ondiek	B.Member	S	242,950	242,950	242,950	245,380	245,380
Annah Mwasi	Secretary/CEO	S	221,850	221,850	221,850	224,069	224,069
Mr. Harrison Abincha Mogambi	Dir-Legal and Compliance	R	189,150	189,150	189,150	191,042	191,042
Mr. Donald Okoyo Onchiri	Dir-HRM	R	189,150	189,150	189,150	191,042	191,042
Mr. Albert Mosagwe Nyandika	Ass. Director Administration	P	158,030	158,030	158,030	159,610	159,610
Mr. Geoffrey Ondicho Osoro	Head of Finance and Accounts	P	158,030	158,030	158,030	159,610	159,610
Mr. Lameck Mobegi Omasire	ASS Director Records Management	P	140,030	149,030	149,030	150,520	150,520
Mrs. Diana Ondima Nyaboke	Chief HRM	M	82,900	82,900	82,900	83,729	83,729
Ms. Julia Gitonga Kathambi	Adm.Secretary	M	81,900	81,900	81,900	82,719	82,719
Ms. Dorothy S. Ondieki	HR Officer	L	78,950	78,950	78,950	79,740	79,740
Joyness Mora	Administrative secretary	K	57,270	57,270	57,270	57,843	57,843
Mr. Ephantius Osolo Maritim	Driver	H	38,040	38,040	38,040	38,420	38,420
Lydia Mora	Enforcement Officer	G	36,180	36,180	36,180	36,542	36,542

Mr.Erick Nyakundi Omoro	Support staff	F	25,950	25,950	25,950	26,210	26,210
Sylvester Nyambane	Enforcement Officer	F	25,950	25,950	25,950	26,210	26,210
Lydia Nyaboke	Senior Clerical Officer	E	25,370	25,370	25,370	25,624	25,624
Christoper Nyakundi	Clerical officer	C	23,860	23,860	23,860	24,099	24,099
TOTAL PER YEAR			24,222,120	24,330,120	35,154,316	50,702,654	50,702,654

CHAPTER SIXTEEN

VOTE NO: 5274000000

VOTE TITLE –PUBLIC SERVICE MANAGEMENT

PART A: VISION

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

PART B: MISSION

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

Expenditure Trends

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

In the financial year 2023/2024, the department was allocated Ksh 346,498,295 where Ksh 338,498,295 was for recurrent and Ksh 8,000,000 was for development expenditure.

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

In the first supplementary FY 2024/2025, the department has been allocated Kshs 515,810,145 where Ksh 473,310,145 is for recurrent and Ksh 42,500,000 is for development expenditure.

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

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	Recruitment of a substantive County Director Human Resource Management, Payroll Manager and training of
Funding of field activities i.e. Sub-County	Factoring field activities in the next budget for the

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
Weak surveillance, patrols, supervision and enforcement of county programs.	Purchase of communication gadgets for surveillance, purchase of surveillance vehicle, uniforms and
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
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	Decentralize and unbundle administrative structures to the

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

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

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

Summary of the Revenue Sources 2024-2025

Revenue Source	baseline estimates	printed estimates	1st revised estimates	projections		Item Code
	2023/25	2024/25	2024/25	2025/26	2026/27	
Equitable Sharable Revenue	346,481,655	386,817,529	408,817,282	422,199,282	464,419,210	9910101
KDSP 11 Grant		37,500,000	37,500,000	41,250,000	45,375,000	1320102
Sub-Total	346,481,655	424,317,529	446,317,529	463,449,282	509,794,210	
motor bike stickers	16,640	63,159,111	63,159,111	69,475,022	76,422,524	
storage charges,penalties, fines	-	32,591	32,591	35,850	39,435	
Human resource Third party commissions	-	4,345,458	4,345,458	4,780,004	5,258,004	
Administration and compliance	-	1,629,547	1,629,547	1,792,502	1,971,752	

personal emoluments recoveries	-	325,909	325,909	358,500	394,350	
sub-total	16,640	69,492,616	69,492,616	76,441,878	84,086,065	
Grand total	346,498,295	493,810,145	515,810,145	539,891,160	593,880,275	

Part D: Programs objectives

Programmes	Strategic Objectives
County Administration & Field Coordination Support Services	To enhance efficiency and effectiveness in service delivery
Human resource management and development	To Ensure timely delivery of core managerial and leadership competencies
Special Programmes	To coordinate activities related to specific projects, emerging and crosscutting development issues affecting the county
Security enforcement and compliance	To ensure compliance to county by laws
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.

Part E: Summary of the program outputs, performance indicators and targets for FY 2024/2025-2026/2027

Program	Delivery Unit	Key Outputs	Key Performance Indicators	baseline estimates	printed estimates	1st revised	projection	
				2023/2024	2024/2025	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	497	497	497	507	557
		Payments to social contributions (NITA, NSSF, Pension)	Number of staff payed	497	497	497	507.1	557.81
		General office purchases done.	No of office general office purchases done.	12	12	12	13.2	14.52
		Utility bills and services paid	No. of Utilities paid	7	7	7	7.7	8.47

SP 1.2 Policy developme nts and planning.	Directorate of County Administrat ion And Field Coordinatio n Support Services	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	No of Membership Fees, Dues and Subscription s to Professional and Trade Bodies done	497	497	497	507.1	557.81
		Preparation of Department plans	No. of Department plans prepared	1	1	1	1.1	1.21
		Intergovernm etal relations (Public Holidays)	No of intergovern mental relations done	1	1	1	1.1	1.21
		Preparation of 2022/2023 Budget and other Policy documents	Number ofBudget and other Policy documents prepared	2	2	2	2.2	2.42
		Preparation of Bills, Policies and Plans (Administrati on 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	25	25	25	27.5	30.25
		SP 1.3 Filed Cordination and administrati on	Directorate of County Administrat ion And Field Coordinatio n Support Services	Support to administrative field coordination at sub county and ward level	No of field coordination done	25	25	25
Training of staff	No of Staff Trained			200	200	200	220	242
SP 2.1 Human Resource Developme nt.	Directorate of Human Resource developmen t &managem ent	Establishment of HR records Management system	No. of establishmen ts done	1	1	1	1.1	1.21
		Medical Cover (Health Insurance)	No of staff on medical cover	497	497	497	507.1	557.81
		Internship Programme	no interns enrolled	30	30	30	33	36.3

		Training and capacity building	no of staff capacity built	154	154	154	169.4	186.34
		Mental wellness & Counselling Unit	Mental wellness & Counselling Unit established	100	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	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	100	100	100	110	121
		Legal Fee	No of legal fees developed	1	1	1	1.1	1.21
		Development and review of staff establishments,	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 Mnagement	Directorate of HRDM	Printing and publications	No of publications printed	500	500	500	550	605
SP3.1 Corporate Communic ation	Directorate of Corporate Communica tion, Public Participatio n 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	20	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

Part F: Summary of Expenditure by Programs and Sub-Programs 2024/2025

Programme	Objectives	printed estimates	1st revised estimates	variance
P1. County Administration And Field Coordination Support Services				
General Administration	Enhancing institutional efficiency and effectiveness in implementation and service delivery. Adherence to set up legal framework	276,110,145	276,110,145	0
policy		200,000	200,000	0
field cordination		0	0	0
Sub-Total		276,310,145	276,310,145	0
P.2 Human Resources Management And Development				
Human resource managemnt	Strengthen human resource management and development	500,000	500,000	0
Human resource development		165,000,000	170,000,000	5,000,000
Sub-total		165,500,000	170,500,000	5,000,000
P.3 Public Participation And Civic Education Support Services				
Public Participation And Civic Education Support Services	To create awareness to the public on government projects, programmes and service delivery	1,000,000	1,000,000	0
Sub-total		1,000,000	1,000,000	0
P.4 Corporate Communication Support Services				
Corporate Communication Support Services	To create awareness to the public on government projects, programmes and service delivery	1,000,000	1,000,000	0
Sub-total		1,000,000	1,000,000	0
P.5 Enforcement and Compliance Services				
Enforcement and Compliance Services	To ensure compliance to county by laws	4,000,000	1,000,000	-3,000,000
Sub-total		4,000,000	1,000,000	-3,000,000
P.6 Special programme				
Special programme	To coordinate activities related to specific projects, emerging and crosscutting development issues affecting the county.	8,500,000	23,500,000	20,000,000
	KDSP 11 county contribution rec	0	5,000,000	5,000,000
	KDSP 11 Dvt	37,500,000	37,500,000	0
Sub-Total		46,000,000	66,000,000	0
Total		493,810,145	515,810,145	25,000,000

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25

Economic Classification	printed estimates	1st revised estimates	variance
	2024/2025	2024/2025	2025/2026
Current Expenditure	448,310,145	473,310,145	25,000,000
Compensation to Employees	233,065,633	233,065,633	0
Use of Goods and Services	210,000,000	235,000,000	25,000,000
Social Benefits	42,744,512	42,744,512	0
capital expenditure	45,500,000	42,500,000	-3,000,000
Acquisition of Non-Financial Assets	45,500,000	42,500,000	-3,000,000
Grants and other transfers	37,500,000	37,500,000	0
Total Expenditure	493,810,145	515,810,145	22,000,000

Part H: Summary of Expenditure of Programs by Program and Sub-Programs by Vote and Economic Classification 2024/2025-2026/2027

Economic Classification	printed estimates	1st revised estimates	variance
	2024/2025	2024/2025	
P1. County Administration and Field Coordination Support Services			
S.P1 General Administration and Support services			
Current Expenditure	276,110,145	276,110,145	-
Compensation to Employees	233,065,633	233,065,633	-
Use of Goods and Services	300,000	300,000	-
Social Benefits	42,744,512	42,744,512	-
S.P2 Policy and Planning Services			
Current Expenditure	200,000	200,000	-
Use of Goods and Services	200,000	200,000	-
S.P 3 Field coordination and administration			
Current Expenditure	0	0	0
Use of goods and services	0	0	0
Capital Expenditure	0	0	0
Acquisition Of Non-Financial Assets	0	0	0
Total	276,310,145	276,310,145	0
P2 Human Resources Management and Development			
S.P 1 Human Resource Management			
Current Expenditure	500,000	500,000	-

Use of Goods and Services	500,000	500,000	-
S.P2 Human Resource Development			
Current Expenditure	160,000,000	165,000,000	5,000,000
Use of Goods and Services	160,000,000	165,000,000	5,000,000
Capital Expenditure	5,000,000	5,000,000	0
Use of Goods and Services	5,000,000	5,000,000	0
Total	165,500,000	170,500,000	5,000,000
P3 Public Participation and Civic Education Support Services			
S.P1 Public Participation and Civic Education			
Current Expenditure	1,000,000	1,000,000	0
Use of goods and services	1,000,000	1,000,000	0
Total	1,000,000	1,000,000	0
P4 Corporate Communication Support Services			
S.P 1 Communication			
Current Expenditure	1,000,000	1,000,000	-
Use of goods and services	1,000,000	1,000,000	-
Total	1,000,000	1,000,000	-
P.5 Security Enforcement and Compliance Support Services			
Current Expenditure	1,000,000	1,000,000	-
Use of goods and services	1,000,000	1,000,000	-
Capital Expenditure	3,000,000	-	- 3,000,000
Total	4,000,000	1,000,000	- 3,000,000
P.6 Special Programme			
Current Expenditure	8,500,000	28,500,000	20,000,000
Use of goods and services	8,500,000	8,500,000	-
Capital Expenditure	37,500,000	37,500,000	-
Total	46,000,000	66,000,000	-
Grand total	493,810,145	515,810,145	- 22,000,000

PART I: DETAILS OF VOTE ITEMS

1) County Administration and Field Coordination Support Services

S.P. 1: General Administration and Support Services				
Item code	Item Description	printed estimates	1st revised estimates	variance
		2024/2025	2024/2025	
2110101	Basic Salaries	182,400,000	182,400,000	-

2110301	House Allowance	25,342,512	25,342,512	-
2110314	Transport Allowance	18,000,000	18,000,000	-
2110320	Leave Allowance	3,723,121	3,723,121	-
2710102	Service Gratuity	3,600,000	3,600,000	-
2710111	employer contribution to NSSF	774,500	774,500	-
2210799	NITA	814,344	814,344	-
2710107	Employer Contribution to pension	41,155,668	41,155,668	-
2211201	fuel	300,000	300,000	-
	Total	276,110,145	276,110,145	-

S.P. 2: Policy and planning

item code	Item Description	printed estimates	1st revised	variance
		2024/2025	2024/2025	2025/2026
2220101	mv/ maintainance	200,000	200,000	0
	Total	200,000	200,000	0

2) Human Resource Management and Development

a) Human Resources Management

Item code	Item Description	printed estimates	1st revised estimates	Variance
		2024/2025	2024/2025	
2210502	printing services	160,000	160,000	-
2210301	Transport allowance	200,000	200,000	-
2210303	Dsa	140,000	140,000	-
	sub-total	500,000	500,000	-

b) Human Resource Development

s.p1 human resource development				
Item code	Item Description	printed estimates	1st revised estimates	variance
		2024/2025		
	recurrent			
2110308	medical cover	150,000,000	150,000,000	-
2110202	casual wages	5,000,000	5,000,000	-
2210712	training allowance	5,000,000	10,000,000	-
	sub-total	160,000,000	165,000,000	5,000,000
	development			
3111112	Digitilation of hr registry	5,000,000	5,000,000	0

	total	165,000,000	170,000,000	5,000,000
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3) Public Participation and Civic Education Support Services

Item code	Item Description	printed estimates	1st revised	variance
		2024/2025	2024/2025	
2210704	Conference Facilities	300,000	300,000	-
2210801	catering facilities	50,000	50,000	-
2210502	publication and printing	100,000	100,000	-
2210303	DSA	400,000	400,000	-
2211201	fuel	50,000	50,000	-
3111002	purchase of	-	-	-
2210504	Publicity	100,000	100,000	-
	TOTAL	1,000,000	1,000,000	-

4) Corporate Communication Support Services

Item code	Item Description	printed estimates	1st revised estimates	variance
		2024/2025	2024/2025	
2210303	DSA	200,000	200,000	-
2210504	Publicity	100,000	100,000	-
2211306	membership and subscription to professional bodies	50,000	50,000	-
3111002	purchase of computer/laptops	230,000	230,000	-
2211011	purchase of cameras	300,000	300,000	-
2211102	supply of computer accessories	40,000	40,000	-
2210201	Purchase of phone	80,000	80,000	-
Total		1,000,000	1,000,000	-

5) Enforcement and Compliance services

Item code	Item Description	printed estimates	1st revised estimates	variance
		2024/2025	2024/2025	
RECURRENT				
2211016	Purchase of uniforms	500,000	500,000	-
2210704	Training allowance	200,000	200,000	-
2211201	fuel	-	-	-
2220101	m/v maintainance	-	-	-
3110701	purchase of office furniture	-	-	-
3111002	purchase of computers/laptops	-	-	-

2211103	cleaning materials		-	-
2210303	DSA	300,000	300,000	-
	SUB-TOTAL	1,000,000	1,000,000	-
DEVELOPMENT				
3111108	purchase of security gadgets	3,000,000	-	- 3,000,000
	sub total	3,000,000	-	- 3,000,000
	total	4,000,000	1,000,000	- 3,000,000

P.6 Special Program

Item code	Item Description	printed estimates	1st revised estimates	variance
		2024/2025	2024/2025	
2211310	consultancy fee	8,000,000	8,000,000	-
2210303	DSA	500,000	500,000	-
	KDSP 11 county cont.		5,000,000	5,000,000
	Special program		15,000,000	15,000,000
	total recurrent	8,500,000	8,500,000	20,000,000
2640503	KDSP 11	37,500,000	37,500,000	-
	total development	37,500,000	37,500,000	-
	PROGRAMME TOTAL	46,000,000	66,000,000	20,000,000

DEVELOPMENT PROJECTS

		printed estimates	1st revised estimates	Variance
Location	Project	2024/2025	2024/2025	
HQ	purchase of security gadgets	3,000,000	-	(3,000,000)
HQ	Digitilization of the HR Registry	5,000,000	5,000,000	-
HQ	KDSP 11	37,500,000	37,500,000	-
Total		45,500,000	42,500,000	(3,000,000)

PART J: PERSONNEL EMOLUMENTS

Job group	Number of in post	printed estimates	1st revised estimates	Variance
A	0	0	0	0
B	1	774,092	774,092	0
C	46	22,793,844	22,793,844	0
D	199	60,253,552	60,253,552	0
E	67	30,520,024	30,520,024	0

F	51	22,052,322	22,052,322	0
G	43	20,058,222	20,058,222	0
H	15	16,523,000	16,523,000	0
J	21	10,723,974	10,723,974	0
K	10	12,022,855	12,022,855	0
L	14	11,352,410	11,352,410	0
N	11	14,330,312	14,330,312	0
P	10	23,002,561	23,002,561	0
Q	2	11,477,852	11,477,852	0
R	4	11,160,344	11,160,344	0
S	2	3,300,519	3,300,519	0
8	1	5,464,262	5,464,262	0
TOTAL	497	275,810,145	275,810,145	0

CHAPTER SEVENTEEN

VOTE NO: 5275000000

VOTE TITLE: NYAMIRA MUNICIPALITY

PART A: VISION

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

PART B: MISSION

Make Nyamira Municipality Habitable Safe, and Vibrant

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

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 1st supplementary the department has been allocated a total of kshs 185,531,277 where kshs 65,225,362 is for recurrent and kshs 120,305,915 is development.

In the next financial year, the department has been allocated atotal of kshs 172,693,158 where kshs 91,876,030 is for recurrent and kshs 80,817,128 is for development expenditure. In the first supplementary budget the department has allocated atotal of kshs 181,901,798 where kshs 91,876,030 is for recurrent and kshs 90,025,768 is for development.

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

Constraints and challenges in budget implementation and way forward

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

1) Delay in transfer of functions.

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

2) In adequate personnel

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

3) In adequate budget

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

4) Incomplete policies and By-laws

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

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

The department will deliver the following services and outputs;

- Payments of utilities and Bills (electricity, water, renewal of license, newspapers, Catering, Payments of utilities and Bills (electricity, Catering)
- General office operations (purchase of uniforms, safety gears)
- Maintenance of office assets and inventories (Rent)
- Training and Capacity Building of Staffs and Other Committee Members
- Induction of board members

- Board meeting

- Garbage Collection

- Formulation and training of disaster health safety committee

- Installation of municipality streetlights

- Drainage works in township

- Improvement of road to bitumen standards within municipality through KURA

- Purchase of skips for waste collection

- Kenya Urban Support Programme (KUSP UDG) grants

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

NO	REVENUE SOURCES	Printed estimates	1st revised estimates	variance
		2024/2025	2024/2025	
1	Equitable share	112,693,158	111,693,158	-1,000,000
2	Unspent balances kusp(UG)	0	10,208,640	10,208,640
	LOCAL REVENUE			0
2	Market stall Rent	93,297	93,297	0
3	Daily Parking	1,626,786	1,626,786	0
4	Build Plan & Approval	897,481	897,481	0
5	I/Plot Rent	29,020	29,020	0
6	Plot Rent	393,561	393,561	0
7	Lands & Survey	61,674	61,674	0
8	Phys Planning	551,374	551,374	0
9	Land Rates	28,697,750	28,697,750	0
10	Advertisement Charges	18,175,578	18,175,578	0
11	Water, sanitation and irrigation fees	20,950	20,950	0
12	Garbage collection fees	331,521	331,521	0

13	Building material Cess	434,444	434,444	0
15	Liquor	105,238	105,238	0
16	Registration fees /Renewal	2,382	2,382	0
18	Market Dues	159,823	159,823	0
19	S.B.P	6,758,979	6,758,979	0
20	S.B.P Appl.	70,746	70,746	0
21	Trade, Weights & Measures	99,449	99,449	0
22	SBP Private schools/vocational institutions	257,338	257,338	0
24	Public Works approvals	41,687	41,687	0
25	cattle movement permit	48,637	48,637	0
26	Cattle Fee	450,690	450,690	0
27	Slaughter Fee	2,741	2,741	0
28	Veterinary	243,311	243,311	0
29	Agricultural Cess	438,989	438,989	0
30	fish permits	245	245	0
31	Storage charges, penalties, fines	6,312	6,312	0
32	TOTAL	60,000,000	60,000,000	0
	GRAND TOTAL	172,693,158	181,901,798	9,208,640

PART D: PROGRAM OBJECTIVES

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

Part E: Summary of the Programme Outputs, Performance Indicators and Targets For Fy 2024/2025-2026/2027

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	printed estimates 2024/2025	1st revised variance	
					2024/2025	2024/2025

Programme 1: FINANCE AND ADMINISTRATION SUPPORT SERVICES						
Outcome: To strengthen delivery and quality of services						
SP 1.1: Administrative Support Services Policy and planning support services	Directorate of administration	Compensated employees	Payrolls run	100	100	0
		Utilities bills and services paid on monthly basis.	No of monthly Utilities paid	6	6	0
		Maintenance of office purchases	No of office purchases maintained	30	30	0
		general office purchases	No of office supplies purchased	22	22	0
		Reviewed planning documents ie. IDEP, CUIDS etc	No of documents reviewed	0	0	0
		Training and Capacity Building of Staffs and Other Committee Members	No of officers trained	10	10	0
		induction of board members	No of board of board members inducted	10	10	0
		Prepared budget and other policy documents	No of documents prepared.	0	0	0
Board committee meetings held	No. of meetings held	4	4	0		
Programme 2: Social and Environmental Support Services						
Outcome: habitable and safe environment						
SP 2.2 Environmental Services	Directorate of Social and Environmental Support Services	Garbage Collected in municipality	No. of towns/ centers	150	150	0
		drainage works	No of drainage works done	1	1	0
		purchase of skips for waste collection	No of skips purchase	3	3	0
Programme 3: Municipal Infrastructure and Disaster Management Support services						

	Directorate of Social and Environmental Support Services	construction of municipality roadsNyaramba - Eronge - Kioge road	No. of towns/ centers covered within the municipality	0	0	0
		formation and training disaster health safety committee	No of committee formed	5	5	0
		streetlight installation	No of streetlights installed	11	11	0
		Purchase of land	no of lands purchased	0	0	0
		Acquisition of Dumpsite	Number of dumpsites acquired	0	0	0

Part F: Summary of Expenditure by Programmes, Sub-Programs 2024/2025

PROGRAMME	OBJECTIVES	SUB PROGRAMMES	printed estimates	1st revised	Variance
			2024/2025	2024/2025	2024/2025
CP 1: Finance and Administration support services	To strengthen delivery and quality of services	CP 1.1 Administration support services	51,434,230	51,434,230	0
		CSP 1.2 Finance and Planning	2,441,800	2,441,800	0
		Sub-total	53,876,030	53,876,030	0
CP2: Environment Services		CSP 2.2: Environment services	9,500,000	1,500,000	-8,000,000
Sub-total			9,500,000	1,500,000	-8,000,000
CP 3: Municipal Infrastructure and Disaster Management support services		CSP 3.1: Transport and Infrastructure	109,317,128	126,525,768	17,208,640
Sub-total			109,317,128	126,525,768	17,208,640
TOTAL			172,693,158	181,901,798	9, 208,640

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/2025

Expenditure Classification	Printed estimates	1st revised	Variance
	2024/2025	2024/2025	
Current Expenditure	91,876,030	91,876,030	0
Compensation to employees	50,376,030	50,376,030	0

Use of Goods	6,500,000	6,500,000	0
Grants and other transfer	35,000,000	35,000,000	0
Other Recurrent	0	0	0
Capital Expenditure	80,817,128	90,025,768	9,208,640
Grants and other transfer	19,817,128	30,025,768	10,208,640
Acquisition of Non-Financial assets	61,000,000	60,000,000	-1,000,000
Total Expenditure of Vote	172,693,158	181,901,798	9,208,640

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

Economic Classification	Printed estimates	1st revised estimates	Variance
	2024/25	2024/2025	2024/2025
Programme 1: Finance and Administration support services			
Sub-Programme 1.1 Administration support services			
Current Expenditure	51,434,230	51,434,230	0
Compensation to Employees	50,376,030	50,376,030	0
Use of Goods and Services	1,058,200	1,058,200	0
Sub-Programme 1.1 finance and administration			
Current Expenditure	2,441,800	2,441,800	0
Use of Goods and Services	2,441,800	2,441,800	0
Programme 2; Environment and Social services			
Current Expenditure	1,500,000	1,500,000	0
Capital Expenditure	8,000,000	8,000,000	-8,000,000
Acquisition of Non-Financial Assets	8,000,000	8,000,000	-8,000,000
Total	9,500,000	1,500,000	-8,000,000
Programme 3: Municipal Infrastructure and Disaster Management Support Services			
Sub-Programme 3.1: TRANSPORT AND INFRASTRUCTURAL SERVICES			
Capital Expenditure	72,817,128	90,025,768	17,208,640
Acquisition of Non-Financial Assets	53,000,000	60,000,000	7,000,000
Other Capital Grants and Transfers	19,817,128	30,025,768	10,208,640
Recurrent expenditure	36,500,000	36,500,000	0
Use of Goods and Services	1,500,000	1,500,000	0
Other Capital Grants and Transfers	35,000,000	35,000,000	0
GRAND TOTAL	172,693,158	181,901,798	9,208,640

PART I: HEADS AND ITEMS

a) administration and support services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	printed estimates	1 st revised estimates	Variance
		2024/25	2024/25	2024/25
2110101	Basic salary	22,707,616	22,707,616	0
2110301	House allowances	5,740,428	5,740,428	0
2110314	Commuter allowances	5,827,584	5,827,584	0
2110320	Leave allowance	2,161,451	2,161,451	0
2210799	Training Levy fee	2,800,000	2,800,000	0
2210101	recruitment of board members	3,000,000	3,000,000	0
2210202	casual workers	4,830,816	4,830,816	0
2210799	NITA	1,071,240	1,071,240	0
2710111	Pension	2,640,000	2,640,000	0
2710102	Gratuity	2,473,066	2,473,066	0
2210101	Electricity	200,000	200,000	0
2210102	Water and sewerage charges	-	-	0
2210203	Courier and postal services	-	-	0
2210503	Newspapers, Magazines	-	-	0
2210603	Rent and Rates- Non-Residential	468,200	468,200	0
2211016	purchase of staff uniforms	150,000	150,000	0
2211029	purchase of protective gear	150,000	150,000	0
2210801	Catering Services	90,000	90,000	0
2211102	Purchase of Computer and printing accessories	-	-	0
2211101	General Office Supplies	-	-	0
2220210	Maintenance of Computers	-	-	0
2211103	purchase of cleaning equipment	-	-	0
TOTAL		53,790,401	53,790,401	0

b) FINANCE AND PLANNING SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Printed estimates	1 st revised estimates	Variance
		2024/25	2024/25	2024/25
2210303	Dsa	80,000	80,000	0
2210708	Trainer Allowance	150,000	150,000	0
2210809	board allowances	106,800	106,800	0
2210711	Tuition fee	105,000	105,000	0
TOTAL		441,800	485,980	0

MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	printed estimates	1 st revised estimates	Variance
		2024/25	2024/25	2024/25
2210303	Dsa	596,000	596,000	0
2210708	Trainer Allowance	-	-	0
2210302	Accommodation allowance	-	-	0
2210801	Catering Services	13,000	13,000	0
2210711	Tuition fee	-	-	0
2210502	Printing services	-	-	0
2211201	Refined Fuel and Lubricants	440,000	440,000	0
2211006	Purchase of Workshop Tools and	235,000	235,000	0
2220101	Motor Vehicle Maintenance	216,000	216,000	0
2630101	KUSP(UG)	35,000,000	35,000,000	0
2630101	KUSP(UG) unspent	0	0	0
	TOTAL RECURRENT	36,500,000	36,500,000	0
3111504	Civil works KURA	50,000,000	50,000,000	0
3111504	drainage works			
2630101	KUSP(UDG)	19,817,128	19,817,128	0
2630101	KUSP(UDG) unspent balances	0	10,208,640	10,208,640
3111504	installation of streetlights	3,000,000	10,000,000	7,000,000
	TOTAL DEVELOPMENT	72,817,128	90,025,768	17,000,000
	TOTAL	109,317,128	126,525,768	17,208,640

ENVIRONMENT AND SOCIAL SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	printed estimates	1 st revised estimates	Variance
		2024/25	2024/25	2024/25
2210303	DSA	600,000	600,000	0
2211201	fuel for Vehicle (Km)	700,000	700,000	0
	purchase of workshop tools			0
2220201	mv/ maintenance	200,000	200,000	0
	TOTAL REC	1,500,000	1,500,000	0
3110499	Infrastructural purchase of	5,000,000	0	-8,000,000
3111504	Dumping sites	3,000,000	0	0

	Total	8,000,000	0	-8,000,000
	TOTAL	9,500,000	1,500,000	-8,000,000

LIST OF DEVELOPMENT PROJECTS

Project name	Description	Location	Printed estimates	1st revised estimates	Variance
			2024/2025	2024/2025	
Solar Street Lights	Installation of Solar Street Lights	Municipality	3,000,000	10,000,000	7,000,000
Road improvement	Improvement of roads to bitumen standards	Municipality	50,000,000	50,000,000	0
Kenya Urban Support Program conditional grant	Grant	Municipality	19,817,128	19,817,128	0
Kenya Urban Support Program conditional grant (Unspent balances	Grant	Municipality	0	10,208,640	10,208,640
Skips	Purchase of skips for waste collection	Municipality	5,000,000	0	-5,000,000
Drainage works	Drainage works	Township	3,000,000	0	-3,000,000
TOTAL			80,817,128	90,025,768	9,208,640

CHAPTER EIGHTEEN

VOTE NO: 5276000000

VOTE TITLE – COUNTY ATTORNEY

PART A: VISION

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

PART B: MISSION

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

PART C: CONTEXT FOR BUDGET INTERVENTION

Expenditure Trends

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

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

In the financial year 2024/2025 the office of the county attorney had been allocated Ksh. 30,135,579

In the first supplementary 2024/2025 the office of the county attorney has been allocated the same amount which is Ksh. 30,135,579 where Ksh. 25,148,539 is recurrent and Ksh.4,987,040 is development.

Major achievements for the period

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

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

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

Challenges/Milestones	Way forward
<p><u>1. Office Equipment</u> Essential secretarial services lack in the County Law Office. Computers, a photocopy machine and a scanner are examples of equipment that the office lacks. Further, the office lacks internet which is now essential in carrying out legal services like Virtual Court Hearings, E-filing and Research. The importance cannot be overstated. Thirdly, the office does not have proper furniture and storage facilities for sensitive legal documents and files.</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><u>2.Failure to comply with Court Orders</u> Court Orders are not given in vain. However, we face the challenges of Officers disregarding Court Orders and thereby exposing the county Government to Contempt of Court Proceedings</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><u>3. Lack of Interdepartmental Consultation</u> The County Government has been sued in the past due to lack of consultation with the County Law Office before certain decisions are made. This state of affairs exposes the County to unnecessary litigation. Secondly, the County Law Office does not get expedited responses and full cooperation from various departments once a case is filed against the county Government. Despite various communications do not treat the issues raised with the urgency and seriousness required. Failure by the departments to fully cooperate with the Legal Office exposes the County to adverse orders and damages. Thirdly, it has been noted that officers blatantly refuse to sign Affidavits or record witness statements on behalf of the County Government.</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>

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
- gazettelement and publication

- development of county attorney library and E resource Centre

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

Revenue sources	Printed Estimate	1st supplementary	variance	Projection Estimate		Item code
	2024/2025	2024/25		2024/25	2025/2026	
Equitable sharable revenue	30,135,579	30,135,579	0	33,149,137	36,464,051	41,448,724
Grand total	30,135,579	30,135,579	0	33,149,137	36,464,051	41,448,724

PART 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

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Printed	1st supplementary	variance
Programme 1: General Administration and support services						
Outcome: Enhancing institutional efficiency and effectiveness in service Delivery						
SP 1.1 General administration and support services.	Directorate of Administration	Payments of Salaries and other Wages	No of payroll processed	6	6	0
		payment of utilities and bills	No. of utilities and bills paid	19	19	0
		office operation, purchase and routine maintenance	No of office operation, purchased and routine maintained	10	10	0
Programme 2: Legal Governance, Legal training, Integrity Affairs Management and Support service						
Outcome: provision of legal services						
SP:2 Legal Governance, Legal training, Integrity Affairs	County Attorney office	Settlement of court cases	Number of court case	40	40	0
	County Attorney office	legal	No of legal	1	1	0

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

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

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

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

Economic Classification	printed estimate	1st supplementary	variance	Projections	
	2024/2025	2024/2025	2024/2025	2025/2026	2026/2027
Compensations to employees	20,648,539	20,648,539	0	22,713,393	24,984,733
Use of Goods and Services	4,500,000	4,500,000	0	4,950,000	5,445,000

Acquisition of Non-Financial Assets	4,987,040	4,987,040	0	5,485,744	6,034,318
Other recurrent	0	0	0	0	0
Total expenditure	30,135,579	30,135,579	30,135,579	33,149,137	36,464,051

Part H: Summary of Expenditure by Programs and Sub-Programs by Vote and Economic Classification, 2024/2025-2026/2027

Economic Classification	Printed Estimate	1st supplementary	variance	Projections	
	2024/2025	2024/25	2024/25	2025/2026	2026/2027
Programme 1: General administration Support Service					
Sub Programme 1.1: General administration Support Services					
Current Expenditure	22,436,539	22,436,539	0	24,680,193	27,148,212
Compensation to employees	20,648,539	20,648,539	0	22,713,393	24,984,732
Use of Goods and Services	1,788,000	1,788,000	0	1,966,800	2,163,480
Other recurrent	0	0	0	0	0
Programme 2:1 Legal Governance, Legal training, Integrity Affairs Management and Support service					
Sub Programme 2.1: Legal Governance, Legal training, Integrity Affairs Management and Support Service					
Current Expenditure	2,712,000	2,712,000	0	2,983,200	3,281,520
Use of Goods and Services	2,712,000	2,712,000	0	2,983,200	3,281,520
Other recurrent	0	0	0	0	0
Capital Expenditure	4,987,040	4,987,040	0	5,485,744	6,034,318
Acquisition of Non-Financial Assets	4,987,040	4,987,040	0	5,485,744	6,034,318
Total Expenditure	30,135,579	30,135,579	0	33,149,137	36,464,051

PART I: DETAILS OF VOTE ITEMS

a) General Administration, Policy Planning and Support Services

ITEM CODE	SUB ITEM DESCRIPTION	printed estimate	1st supplementary	variance	projection	
		2024/2025	2024/2025	2024/2025	2025/2026	2026/2027

2110101	Basic salary	9,782,171	10,760,388	0	10,760,388	11,836,427
2110301	house allowance	2,533,200	2,786,520	0	2,786,520	3,065,172
2110314	transport allowance	1,212,000	1,333,200	0	1,333,200	1,466,520
2110318	non practice allowance	2,400,000	2,640,000	0	2,640,000	2,904,000
2110320	leave allowance	747,840	822,624	0	822,624	904,886
2710111	NSSF	651,332	716,466	0	716,466	788,112
	Housing levy	0	0	0	0	0
2120103	Pension	1,930,308	2,123,339	0	2,123,339	2,335,673
2210799	NITA	9,600	10,560	0	10,560	11,616
2710102	Gratuity	1,382,088	1,520,297	0	1,520,297	1,672,326
2211201	Refined fuel and lubricant	1,100,000	1,210,000	0	1,210,000	1,331,000
2210503	subscription to newspaper,	48,000	52,800	0	52,800	58,080
2211101	General office supplies (papers, pencils, forms, small office equipment etc.	140,000	154,000	0	154,000	169,400
2220101	maintenance of moto vehicle	300,000	330,000	0	330,000	363,000
2220202	maintenance of equipment	100,000	110,000	0	110,000	121,000
2211102	purchase of tonner	100,000	110,000	0	110,000	121,000
	totals	22,436,539	24,680,193	0	24,680,193	27,148,213

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

ITEM CODE	SUB ITEM DESCRIPTION	Printed Estimate	1st supplementary	variance	projections	
		2024/2025	2024/2025	2024/2025	2025/2026	2026/2027
2211308	legal fines	800,000	800,000	0	880000	968,000
2210303	Dsa	732,000	732,000	0	805200	885,720
2210701	travel allowance	200,000	200,000	0	220000	242,000
2210504	campaign and awareness	400,000	400,000	0	440000	484,000
2210401	foreign accommodation	400,000	400,000	0	440000	484,000

2210712	Training expense	0	0	0	0	-
2210502	printing and publishing	180,000	180,000	0	198000	217,800
	total	2,712,000	2,712,000	0	2,983,200	3,281,520
3111112	purchase of software	4,987,040	4,987,040	0	5485744	6,034,318
	Total development	4,987,040	4,987,040	0	5,485,744	6,034,318
	Total program	7,699,040	7,699,040	0	8,468,944	9,315,838

CHAPTER NINETEEN

VOTE NO: 5263000201

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

PART A: VISION

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

PART B: MISSION

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

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. According to CBROP 2024 the absorption rate for recurrent was 92.17% and 115.113% for development respectively.

In 2024/2025 the department is allocated a total of kshs 251,436,010 in which Kshs 217,889,016 is to fund recurrent while kshs 33,546,994 if to fund development expenditure. In the 1st supplementary budget the department has been allocated a total of Ksh 261,936,010 where Ksh 230,389,016 is current expenditure and Ksh 31,546,994 for development expenditure

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

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	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

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
- Revenue Enhancement
- Conduct market surveys
- Training of the 5-procurement staff
- Preparation of the procurement plans to 13 entities
- Evaluation and tenders to 13 entities

S U M M A R Y O F T H E R E V E N U E S O U R C E S 2 0 2 4 / 2 0 2 5

NO	REVENUE SOURCES	Baseline estimates	printed estimates	1st Supp Estimate	variance	ITEM CODE
		2023/2024	2024/2025	2024/25		
1	Equitable Sharable Revenue	299,556,127	251,247,325	261,747,325	10,500,000	9910101
	S U B - TOTAL	299,556,127	251,247,325	261,747,325	10,500,000	
Details of Local Revenue sources						
1	M a t a t u Parking Charges and Registration	13,158,160	0	0	0	
2	G e n e r a l Services		90,474	90,474	0	
3	I m p r e s t Surrender		98,211	98,211	0	
SUB TOTAL		13,158,160	188,685	188,685	0	
GRAND TOTAL		312.714,287	251,436,010	261,936,010	10,500,000	

19.5 PART D: PROGRAM OBJECTIVES

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

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

PROG RAMM E	OBJE CTIV ES	SUB- PROGRAMMES			FUND/ GRAN T	PRINT ED ESTI MATE	1st Supp Estimat e	Varian ce
			RECC.	DEV.		2024/2 025	2024/25	
Policy plannin g, General adminis tration and Support services	Enhanc ing instituti onal efficien cy and effectiv eness in service deliv ery	General administration and support services	164,490,6 16	-	-	164,49 0,616	158,990, 616	-5,500, 000
		Policy development and planning	-	-	-	-	-	0
		TOTAL	164,490,6 16	-	-	164,49 0,616	158,990, 616	-5,500, 000
Econom ic plannin g, Budgetin g and Co- ordinati on services	Strengt hen policy formul ation, plannin g and resourc e allocati on	Economic Planning and Budgeting formulatioin	46,698,40 0	18,546, 994	-	67,245, 394	83,245,3 94	16,000 ,000
		TOTAL	46,698,40 0	18,546, 994	-	67,245, 394	83,245,3 94	16,000 ,000
Monitor ing, Evalutat ion and Reportin g Service s	To track the implem entatio n process	Monitoring, Evalutation and Reporting Services	1,500,000	-	-	1,500,0 00	1,500,00 0	0
		Special Funding	-	-	-	-	-	0
		TOTAL	1,500,000	-	-	1,500,0 00	1,500,00 0	0
Resourc e	To enhanc e additio nal	Internal Resources Mobilization	-	-	-	-	-	-
		External Resources Mobilization	-	-	-	-	-	-

es Mobiliz ation	resourc es for better service deliver y to the county	TOTAL	-	-	-	-	-	-
Informa tion Commu nication and Technol ogy Develo pment and Manege ment Service		ICT Management Support Services	5,200,000	13,000,000	-	18,200,000	18,200,000	0
		ICT Infrastructural Support Services	-	-	-	-	-	0
		TOTAL	5,200,000	13,000,000	-	18,200,000	18,200,000	0
		GRAND TOTAL	217,889,016	33,546,994	-	251,436,010	261,936,010	10,500,000

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

ECONOMIC CLASSIFICATION	budget estimates	actual estimates	baseline estimates	printed estimates	1 st Supp Estimate	Variance
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
Current Expenditure	610,289,142	478,433,818	277,714,287	217,889,016	230,389,016	12,500,000
Compensation to Employees	-	-	157,414,298	129,757,501	129,757,501	0
Use of Goods and Services	610,289,142	478,433,818	106,340,989	67,898,400	80,398,400	12,500,000
Grants and other transfers (KDSP)	-	-	-	-	-	0
Social Benefits	-	-	12,024,000	20,233,115	20,233,115	0
Capital Expenditure	-	-	35,000,000	33,546,994	31,546,994	-2,000,000
Acquisition of Non-Financial Assets	-	-	29,000,000	33,546,994	31,546,994	-2,000,000
emergency fund	-	-	-	-	-	-
Car and Mortgage fund	-	-	-	-	-	-
Total Expenditure	610,289,142	478,433,818	312,714,287	251,436,010	261,936,010	10,500,000

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	1st Supp Estimate	Variance
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
Programme 1: Policy Planning, General Administration and Support Services						
Sub-Programme 1.1 Administration support services						
Current Expenditure	-	-	171,604,393	164,490,616	158,990,616	-5,500,000
Compensation to	-	-	168,214,298	129,757,501	129,757,501	0
Use of Goods and	-	-	2,190,095	14,500,000	9,000,000	-5,500,000
Social Benefit	-	-	1,200,000	20,233,115	20,233,115	0
Sub Programme 1.2: Policy and Planning						
Current Expenditure	-	-	-	-	-	-
Use of Goods and	-	-	-	-	-	-
other recurrent	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial	-	-	-	-	-	-
other development	-	-	-	-	-	-
Programme 2: Economic Planning, Budgeting and Co-ordination services.						
Sub-Programme 2.1 Economic Planning Co-ordination						
Current Expenditure	223,565,878	175,263,607	47,299,894	46,698,400	64,698,400	18,000,000
Use of Goods and	223,565,878	175,263,607	45,989,106	46,698,400	64,698,400	18,000,000
other recurrent	-	-	1,300,000	-	-	0
Capital Expenditure	-	-	2,000,000	20,546,994	18,546,994	-2,000,000
Acquisition of Non-Financial Assets	-	-	2,000,000	20,546,994	18,546,994	-2,000,000
Sub-Programme 2.4: Monitoring and evaluation						

Current Expenditure	3,449,909	2,704,543	1,800,000	1,500,000	1,500,000	0
Use of Goods and	3,449,909	2,704,543	1,665,000	1,500,000	1,500,000	0
Other recurrent	-	-	135,000	-	-	-
Capital Expenditure	-	-	6,000,000	-	-	-
Acquisition of Non-Financial	-	-	6,000,000	-	-	-
Programme 4: Resource Mobilization						
Sub-Programme 4.1: Internal Resource Mobilization						
Current Expenditure	117,272,028	91,934,954	49,600,000	-	-	-
Use of Goods and	117,272,028	91,934,954	39,100,000	-	-	-
Other recurrent	-	-	500,000	-	-	-
Capital Expenditure	-	-	14,000,000	-	-	-
Acquisition of Non-Financial	-	-	14,000,000	-	-	-
Programme 5: Information, Communication and Technology						
Sub-Programme 5.1: ICT						
Current Expenditure	13,100,000	10,269,694	13,300,000	5,200,000	5,200,000	0
Use of Goods and	13,100,000	10,269,694	13,300,000	5,200,000	5,200,000	0
Capital Expenditure	-	-	13,300,000	13,000,000	13,000,000	0
Acquisition of Non-Financial	-	-	13,300,000	13,000,000	13,000,000	0
Total Expenditure Finance and Economic Planning	610,289,142	478,433,818	312,714,287	251,436,010	261,936,010	10,500,000

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	baseline estimates	printed estimates	1st Supp Estimate	Variance
			2023/2024	2024/2025	2024/25	
RECURRENT						
2110100	2110101	Basic salaries	91,262,210	81,600,000	81,600,000	0
2110300	2110301	House allowance.	39,600,024	19,200,000	19,200,000	0
2110300	2110314	Transport allowance	24,002,064	25,200,000	25,200,000	0
2110300	2110320	Leave allowance	1,800,000	1,700,000	1,700,000	0
2110300	2110318	Non parctice allowances	150,000	857,501	857,501	0
2710100	2710102	Gratuity	1,200,000	1,200,000	1,200,000	0
2710100	2120101	NSSF	2,400,000	8,350,000	8,350,000	0
2110300	2110315	Extranoius allowance	600,000	1,200,000	1,200,000	0
2710100	2120103	Pension	8,400,000	10,080,000	10,080,000	0
2210700	2210799	Training levy	24,000	603,115	603,115	0
2210100	2210101	Electricity	-	60,000	60,000	0
2210100	2210102	Water and sewerage charges	60,000	36,000	36,000	0
2210200	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	36,000	24,000	24,000	0
2210200	2210203	Courier and Postal Services	24,000	4,000	4,000	0
2210500	2210503	Subscriptions to Newspapers, Magazines and Periodicals	43,200	42,200	42,200	0
2210800	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	60,000	60,000	60,000	0
2211200	2211201	Fuel	254,000	120,000	120,000	0

2220100	2220101	maintainance of M/V	90,895	180,000	180,000	0
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	24,000	80,000	80,000	0
2211100	2211103	Sanitary and cleaning materials	220,000	218,905	218,905	0
2220200	2220202	Maintenance of Office Furniture and Equipment	60,000	90,895	90,895	0
2211308	2211308	Legal Fees	1,100,000	24,000	24,000	0
2220200	2220205	Maintenance of Office buildings	180,000	60,000	60,000	0
		DSA	-	3,000,000	3,000,000	0
		subscription to proffessional bodies	-	2,000,000	2,000,000	0
		Furniture and partitioning of liason office	-	5,500,000	0	-5,500,000
		rent	-	3,000,000	3,000,000	0
		TOTAL	171,604,393	164,490,616	164,490,616	158,990,616

ECONOMIC PLANNING, BUDGET COORDINATION SUPPORTS SERVICES

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES	1 ST SUPP ESTIMATE	VARIANCE
			2024/2025	2024/2025	
RECURRENT					
2210300	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	556,000	556,000	0
2210300	2210303	Daily Subsistence Allowance	12,214,400	12,214,400	0
2210500	2210502	Publishing and Printing Services	6,430,000	6,430,000	0
2210500	2210503	Subscriptions to Newspapers, Magazines and Periodicals	400,000	400,000	0
2210500	2210504	Advertising, Awareness and Publicity Campaigns	6,000,000	6,000,000	0
2210700	2210704	Hire of Training Facilities and Equipment	3,500,000	3,500,000	0
2210700	2210711	Tuition fee	1,360,000	1,360,000	0
2210800	2210801	Catering Services(receptions), Accomodation, Gifts, Food and Drinks	400,000	400,000	0

2211100	2211016	Purchase of Uniforms and Clothing - Staff	50,000	50,000	0
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,054,000	1,054,000	0
2211300	2211306	Subscription to professional bodies	24,000	24,000	0
2211200	2211201	Refined Fuels and Lubricants for Transport	924,000	924,000	0
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	396,000	396,000	0
3111000	3111001	Purchase of Office Furniture and Fittings	400,000	400,000	0
2211300	2211313	Security Operations	1,000,000	1,000,000	0
	2211301	commission	10,000,000	10,000,000	0
		revenue enhancement	0	18,000,000	18,000,000
		sub-total	46,698,400	64,698,400	18,000,000
DEVELOPMENT					
	1420313	Valuation of assets	18,546,994	18,546,994	0
	3110202	Construction and Equipping of the Documentation centers	2,000,000	0	-2,000,000
		sub-total	20,546,994	18,546,994	-2,000,000
		Total	67,245,394	85,245,394	16,000,000

MONITORING AND EVALUATION

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	BUDGET ESTIMATES	ACTUAL ESTIMATES	BASE LINE ESTIMATES	PRINTED ESTIMATES	1ST SUPP ESTIMATE	VARIANCE
			2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
2210300	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	160,000	125,431	361,749	130,000	130,000	0
2210300	2210303	Daily Subsistence Allowance	1,909,899	1,497,258	4,318,146	200,000	200,000	0
2211300	2211306	Subscription to professional bodies	400,000	313,578	904,372	55,000	55,000	0
2210700	2210704	Hire of Training Facilities and Equipment	360,000	282,221	813,935	240,000	240,000	0
2210800	2210801	Catering Services(receptions), Accomodation, Gifts, Food and Drinks	110,000	86,234	248,702	440,000	440,000	0

2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	90,000	70,555	203,484	100,000	100,000	0
2211200	2211201	Refined Fuels and Lubricants for Transport	135,000	105,833	305,225	110,000	110,000	0
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	-	-	-	90,000	90,000	0
3111000	3111002	purchase of camera	-	-	-	135,000	135,000	0
		Total	3,449,909	2,704,543	7,800,000	1,500,000	1,500,000	0

ICT Support Services

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES	1 ST SUPP ESTIMATE 2024/2025	VARIANCE
			2024/2025	2024/2025	
RECCURENT					
2211200	2210303	Daily Subsistence Allowance	100,000	100,000	0
2210500	2210502	Printing and publishing	100,000	100,000	0
2210800	2210801	Catering services	200,000	200,000	0
2210300	2210301	Travel cost	140,000	140,000	0
2211000	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000	100,000	0
2210800	2210704	Conference facilities	60,000	60,000	0
2210700	2210711	Tuition fee	250,000	250,000	0
2211300	2211306	Subscriptions to professional bodies	50,000	50,000	0
2210700	2210712	Training fee	1,200,000	1,200,000	0
2220200	2220210	Maintainance of ICT Equipment and Networks	500,000	500,000	0
		Internet Connectivity for County	1,000,000	1,000,000	0
		VOIP connectivity	1,000,000	1,000,000	0
		Rempamping of website	500,000	500,000	0

		sub-total	5,200,000	5,200,000	0
DEVELOPMENT					
		Equipping of the ict hub	3,000,000	3,000,000	0
		Automation of Fleet Management and Heavy Machinery	10,000,000	10,000,000	0
		sub-total	13,000,000	13,000,000	0
		TOTAL	18,200,000	18,200,000	0

LIST OF DEVELOPMENT PROJECTS

DEVELOPMENT PROJECTS			
LOCATIO N	PROJECT	ESTIMATES	1st supp 2024.25
HQ	Equipping of the ICT Hub	3,000,000	3,000,000
HQ	Automation of Fleet Management and Heavy Machinery	10,000,000	10,000,000
HQ	Valuation of Assets	18,546,994	18,546,994
HQ	Construction and Equipping of the Documentation centers	2,000,000	0
	TOTAL	33,546,994	31,546,994

PART J: PERSONNEL ESTABLISHMENT

No of Inpost	Job Group	baseline estimates	printed estimates	1st Supp Estimate	Variance
		2023/2024	2024/2025	2024/2025	
10	R	1,799,647	6,715,393.12	6,715,393.12	0
5	P	1,657,491	6,184,937.19	6,184,937.19	0
2	S	4,665,792	17,410,429.64	17,410,429.64	0
6	R	1,768,397	6,598,783.56	6,598,783.56	0
1	B	2,256,934	8,421,762.18	8,421,762.18	0
7	C	4,799,172	17,908,137.88	17,908,137.88	0
20	D	1,716,623	6,405,588.58	6,405,588.58	0
5	E	5,135,574	19,163,423.88	19,163,423.88	0
6	F	1,155,283	4,310,945.15	4,310,945.15	0
5	G	1,955,892	7,298,422.23	7,298,422.23	0

3	H	1,929,474	7,199,843.31	7,199,843.31	0
3	J	2,800,000	10,448,216.08	10,448,216.08	0
5	K	1,800,000	6,716,710.34	6,716,710.34	0
4	L	2,100,000	7,836,162.06	7,836,162.06	0
5	M	1,600,000	5,970,409.19	5,970,409.19	0
3	N	1,505,456	5,617,617.71	5,617,617.71	0
3	Q	1,550,000	5,783,833.90	5,783,833.90	0
93		40,195,735	149,990,616	149,990,616	0

CHAPTER TWENTY

VOTE: 5278000000

VOTE TITLE: LIVESTOCK AND FISHERIES SERVICES

PART A: VISION

An innovative, commercially-oriented and modern Agriculture department

PART B: MISSION

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

Expenditure trends

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

In the financial year 2023/24, the departmental has been allocated total budget of 125,398,037 whereby 110,898,037 for recurrent and 14,500,000 for development. According to CBROP 2024, the department had spent a total of Kshs. 118,975,314 where 106,708,364 was recurrent expenditure and 12,266,950 was development with a total absorption rate of 94%.

In the financial year 2024/2025, the departmental budget in Livestock and Fisheries Services was allocated Kshs. 111,644,517 where Kshs100,644,517 is for recurrent expenditure and 11,000,000 for development expenditure. In the 1st Supplementary 2024/2025, the departmental budget in Livestock and Fisheries Services is allocated Kshs. 111,644,517 where Kshs100,644,517 is for recurrent expenditure and 11,000,000 for development expenditure. The allocations are expected to deliver the outputs as explained in part of this context.

20.4.2 Summary of achievements in the FY 2023/2024

a) Fisheries Services

- Supervision of construction and stocking of 18 fish ponds covering an area of 5400m² with tilapia and catfish fingerlings to farmers county wide.
- Trained 150 fish farmers on fish farm management in collaboration with Kisii university thus promoting good management practices
- Routine Monitoring and Evaluation of Fish and Fisheries Resource
- Extension service provision administered to 20 wards in Nyamira County
- Carried out a fish exhibition at Manga sub-county with a demonstration of a raised liner pond during the World Food Day.
- Participated in training of farmers and raising awareness on fish and fisheries products during the Agricultural and Trade Exhibitions Show at Nyamira D.E.B Primary School.
- Guided students from Nyaigwa Girls High School on Aquaponics technology, from raising a simple aquaponics structure to the actual presentation for their Science and Engineering trade fair.
- Guided issuing of monosex tilapia fingerlings to Nyaigwa girls' high school for presentation during their actual exhibitions of their aquaponics project during the sub county level performance and thereafter proceeding to the county level as top in the Science and Engineering trade fair competition.
- Consultative meeting with Aquarech limited company from Kisumu and they agreed to support the farmers with
 1. Quality Fish feed supply - Feeds container stationed at Jubilee in Nyamira Town.
 2. Fish Aggregation and Marketing
 3. Contract Farming.
 4. Training & Capacity Building
 5. Rolling out Blended Financing Scheme

b) Livestock Promotion and Development

- c) Participation in devolution conference in Eldoret
- d) Participation in Dairy Farmers Field Day at Sironga Grounds.

- e) Training of 17,722 farmers on dairy cattle breeds, use of bull catalogues, importance of AI and management and causes of infertility in collaboration with DIG-COW
- f) 279 trainings done in collaboration with KUZA Biashara where of 13,983 farmers (68% female, 32%male) were trained on dairy farming value chain, banana value chain and poultry value chain (81dairy Vc, 68 banana Vc, 130 Poultry Vc Trainings)
- g) Farmers mapping of 23,834 farmers in collaboration with Oakar Services
- h) Training of 300 lead farmers on digital marketing ion collaboration with M-Shamba
- i) Preparation and participation of the World Food Day.
- j) Participation in the Nyamira County Agriculture show 2023
- k) Continuous farmers’ trainings and demonstrations across the entire ward. Farmers were trained on animal feeds establish, conservation and utilization.
- l) Farmers trainings on proper livestock housing and farmers advised on proper animal housing across the entire County.
- m) Training of farmers on proper disease control across the entire county. The departmental staff also participated in vaccinations of livestock across the county against rabies and lumpy skin disease.
- n) Farmers training on Animal breeding, animal registration and castration of inferior bulls done at Caanan market, Nyamaiya Ward, Nyamira South sub County.

c. Veterinary Services

1. Livestock vaccination: as at 30th June 2024

Sub County	Type of	No. of cattle vaccinated	No. of dogs vaccinated
Borabu	Rabies	0	200
	FMD	4,890	0
	LSD	406	0
Nyamira South	Rabies	0	630
	FMD	4,326	0
	LSD	606	0
Manga	Rabies	0	0
	FMD	1019	0
	LSD	0	0
Nyamira North	Rabies	0	134

	FMD	0	0
	LSD	810	0
Masaba North	Rabies	0	31
	FMD	351	0
	LSD	610	0
	TOTAL	13,018	995

2. SLAUGHTER FIGURES

The following table presents a summary of slaughter figures in Nyamira County

SLAUGHTER FIGURES	Meat Inspection	Slaughterhouse license	TOTAL REVENUE COLLECTED
TOTALS Q1	50,850	-	50,850
TOTALS Q2	186,100	-	186,100
TOTALS Q3	177,510	10,000	187,510
TOTALS Q4	331,580	1,000	332,580
Total	746,040	11,000	757,040

N/B: We collected a total revenue of Kes **746,040** on Meat inspection and Kes. **11,000** on Slaughterhouse licensing as at **30th June 2024**.

3. ARTIFICIAL INSEMINATIONS

A total of 760 cattle were inseminated and a total revenue of 380,000 collected.

NB: Repeats are done at 0 cost.

The following table presents a summary of 1st insemination and repeats in Nyamira County.

S/No	1 ST INSEMINATION	REPEATS	SPOILS
TOTAL Q1	357	81	0
TOTAL Q2	154	44	4
TOTAL Q3	116	39	3
TOTAL Q4	133	60	8
TOTAL	760	224	15

4. FARMERS TRAINING

- i. Magwagwa field day and Livestock Vaccinations in collaboration with development partners on 25th August 2023.
- ii. Training of farmers at Ekerenyio in Collaboration with Kenya Dairy Board in September 2023

- iii. Training of farmers at Keroka in Collaboration with Kenya Dairy Board in September 2023.
- iv. Farmers field day in collaboration with Kenya Dairy Board at Sironga in September 2023.

5. PARTICIPATION IN THE NYAMIRA AGRICULTURAL SHOW 2023

The department displayed the equipment we use in service delivery. We also had an opportunity of promoting Artificial insemination services, animal farm management and food safety practices. Over 300 livestock farmers visited our stand.

6. EXTENSION SERVICES

648 livestock farmers were visited across the county by our field technical officers in the course of their duties. They exchanged knowledge on new technologies in livestock health improvement and how to increase production and productivity.

- v. The Veterinary Department collaborated with Zipline Company and KAGRIC to pilot the use of Dry Ice (solid carbon dioxide) in the transportation of semen to selected farms to for insemination to be done. Dry ice is cheaper and lighter to transport, as compared to the conventional liquid nitrogen. The exercise targeted 30 farms; to be done at no cost to the farmer. Nyamira South and Borabu sub counties were selected for the pilot activity. Delivery of the package is via a drone, courtesy of Zipline logistics company.

3. Constraints and challenges in budget implementation

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

No	Challenges/milestones	Way forward
1	Inadequate funding	There is need to increase funding for departmental operations and new projects financing
2	Lack of transport means at the County and Sub County Levels	Need to purchase motor vehicles for officers at the County and Sub County levels for activities follow ups. This can be done through a mortgage arrangement for staff
3	Shortage of Adequate technical staff	Need to enhance promotions for already employed staff, and employment of more technical staffs
4	Inferior fish seeds/fingerlings among the fish farmers and that there is	Need for Capacity building of farmers on benefits of using certified fish seeds
5	Inadequate office space at County, Sub- counties and wards	Need for the construction of more offices at ward and sub counties

No	Challenges/milestones	Way forward
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

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

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

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	1st Supp	Variance	
No	Revenue Sources	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025	
1	Equitable Share	147,117,352	139,067,040	114,590,085	99,710,861	99,710,861	0	9910101
2	Livestock Value Chain Support Project-Gok	0	0	28,647,360	0	0	0	1320202
		147,117,352	139,067,040	143,237,445	99,710,861	99,710,861	0	
Local Revenue							0	
1	Cattle Movement Permit	568,472	1,286,762	2,001,467	1,122,104	1,122,104	0	1520321
2	Cattle Fee	3,121,886	691,706	6,355,647	5,606,333	5,606,333	0	1520321
3	Slaughter Fee	26,655	14,410	16,044	115,929	115,929	0	1450105

4	Veterinary	16,015,570	761,977	3,498,757	5,024,430	5,024,430	0	1450105
5	fish permits	0	550	0	64,860	64,860	0	
	Sub Totals	19,732,583	2,755,405	11,871,915	11,933,656	11,933,656	0	
	Grand Total	166,849,935	141,822,445	155,109,360	111,644,517	111,644,517	0	

PART D: PROGRAM OBJECTIVES

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

PART E: Summary of The Programme Outputs, Performance Indicators and Targets for Fy 2024/2025-2026/2027

Programmes	Delivery Unit	Key Outputs	Key performan	Actual Estim	Baseli ne	Printe	1st Supp	Varia nce
				2022/2023	2023/2024	2024/2025	2024/2025	
Programme 1: Policy Planning, General Administration and Support Service								
General Administration and Support Services	Administration	Salaries, wages and personnel	No. Of staff impost paid in time	145	141	133	133	0
		policies developed	No. Of policies	1	2	2	2	0
		Staff trained (Promotio	No. Of staff trained/ attended	0	20	25	25	0
		Budgets, Annual Development plans,	No. Of plans developed	5	5	5	5	0
Programme 3: Fisheries Development and Promotion Services								
Aquaculture Promotion Services	Directorate Of Fisheries	Farmers trained on all Value	No of farmers trained	0	20,000	2,000	2,000	0
		Certified tilapia & catfish	No of fingerlings issued to	100,000	0	0	0	0

		Fishing gears	No of fishing	1	0	0	0	0
Programme 4: Livestock Promotion and Development								
		Livestock Value Chain	No of poultry farmers	0	8000	0	0	0
		Provision of poultry to farmers	No of chicks distributed	2,000	0	3,170	3,170	0
		Provision of beehives to	No of beehives distributed	20	0	0	0	0
		Farmers trained on livestock	No of farmers trained	500	800	7,000	7,000	0
4.2: Animal Health Disease and Management								
	Veterinary	Animals inseminate	No of dose of semen	10,000	13000	16,000	0	-16,000
			No of animals	10,000	13000	16,000	0	-16,000
		Diseases and pest	No of animals	10,000	20,000	30,000	30,000	0
			No of bulls castrated	0	1000	5,000	5,000	0

PART F: Summary of Expenditure by Programmes and Sub-Programs, 2024/2025-2026/2027

Programmes	Sub-Programmes	Objectives	Actual Estimate	Baseline Estimate	Printed Estimate 2024/2025			1st SUPP			VARIANCE
					2022/2023	2023/2024	recurrent	Development	Total	recurrent	
P 1 :General Administration, Policy Planning And Support Services	Sp 1.1 General Administration And Support Services	Improve Customer Service Delivery	150,240,032	100,418,347	97,126,827	0	97,126,827	97,126,827	0	97,126,827	0
	Sp 1.2 Policy Planning		1,474,918	517,690	517,690	0	517,690	517,690	0	517,690	0
			151,714,950	100,936,037	97,644,517	0	97,644,517	97,644,517	0	97,644,517	0
P 3 :Fisheries Development And Promotion Services	Sp 3.1aquaculture Development	Increase Fish Farming	2,001,616	6,500,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	0
			2,001,616	6,500,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	0

P4: Livestock Promotion And Development	Sp 4.1: Livestock Management And Value Addition	Improve Livestock Productivity By 30%	3,069,140	32,109,360	1,000,000	3,000,000	4,000,000	1,000,000	6,000,000	7,000,000	3,000,000
			3,069,140	32,109,360	1,000,000	3,000,000	4,000,000	1,000,000	6,000,000	7,000,000	3,000,000
P5: Animal Health Diseases And Meat Inspection Support Services	Sp 5.1: Animal Health Diseases And Meat Inspection Support Services	Ensure Safe Animal Products For Human Consumption	10,064,229	14,500,000	1,000,000	8,000,000	9,000,000	1,000,000	5,000,000	6,000,000	-3,000,000
			10,064,229	14,500,000	1,000,000	8,000,000	9,000,000	1,000,000	5,000,000	6,000,000	-3,000,000
Totals			166,849,935	154,309,360	100,644,517	11,000,000	111,644,517	100,644,517	11,000,000	111,644,517	0

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/2025-2026/2027

Economic Classification	Actual Estimates	Baseline Estimates	Printed Estimates	1st Supp	VARIANCE
	2022/2023	2023/2024	2024/2025	2024/2025	
Current Expenditure	149,334,335	110,898,037	100,644,517	100,644,517	0
Compensation to Employees	133,714,252	92,812,929	86,125,831	86,125,831	0
Use of Goods and Services	5,546,741	11,948,291	3,855,000	3,855,000	0
Social Benefits	9,813,342	6,136,817	10,018,686	10,018,686	0
Other Recurrent	260,000	0	645,000	645,000	0
Capital Expenditure	11,000,000	43,147,360	11,000,000	11,000,000	0
Acquisition of Non-Financial Assets	3,000,000	8,300,000	4,600,000	4,600,000	0
Capital Grants and other transfers	0	28,647,360	0	0	0
Other Development	8,000,000	6,200,000	6,400,000	6,400,000	0
Total Expenditure	160,334,335	154,045,397	111,644,517	111,644,517	0

Part H: Summary of Expenditure Of Programmes, Sub-Programmes by Vote and Economic Classification, 2024/2025-2026/2027

	Actual Estimates	Baseline Estimates	Printed Estimates	Printed Estimates	variance
	2022/2023	2023/2024	2024/2025	2024/2025	
Programme 1: Policy Planning, General Administration and Support Services					
Current Expenditure	150,240,032	101,526,818	97,644,517	97,644,517	0
Compensation To Employees	133,714,252	92,812,929	86,125,831	86,125,831	0
Use Of Goods And Services	1,671,756	1,986,292	1,290,000	1,290,000	0
Social Benefits	9,813,342	6,727,597	10,018,686	10,018,686	0
Other Recurrent		0	210,000	210,000	0
Sub Total	145,199,350	101,526,818	97,644,517	97,644,517	0
PROGRAMMES 2: Fisheries development and promotion services					
Current Expenditure	1,001,616	3,500,000	1,000,000	1,000,000	0
Use Of Goods And Services	841,616	2,365,200	565,000	565,000	0
Other Recurrent	160,000	1,134,800	435,000	435,000	0
Capital Expenditure	1,000,000	3,000,000	0	0	0
Acquisition Of Non-Financial Assets	1,000,000	-	0	0	0
Grants And Other Transfers		0			
Other Development	0	3,000,000	0	0	0
Sub Total	2,001,616	6,500,000	1,000,000	1,000,000	0
PROGRAMME 3: Livestock Production and Marketing Services					
Current Expenditure	1,069,140	2,962,000	1,000,000	1,000,000	0
Use Of Goods And Services	969,140	2,682,000	1,000,000	1,000,000	0
Other Recurrent	100,000	280,000	0	0	0
Capital Expenditure	2,000,000	29,147,360	3,000,000	6,000,000	3,000,000
Acquisition Of Non-Financial Assets	2,000,000	0	1,000,000	1,000,000	0
Other Development	0	500,000	2,000,000	5,000,000	3,000,000
Grant Transfer	0	28,647,360	0	0	0
TOTAL	3,069,140	32,109,360	4,000,000	7,000,000	3,000,000
PROGRAMMES 4: VETERINARY SERVICES					
Current Expenditure	0	3,500,000	1,000,000	1,000,000	0
Use Of Goods And Services	2,064,229	3,500,000	1,000,000	1,000,000	0
Other Recurrent	0	0	0	0	0
Capital Expenditure	0	11,000,000	8,000,000	5,000,000	-3,000,000
Acquisition Of Non-Financial Assets	0	6,200,000	3,600,000	0	-3,600,000

Other Development	8,000,000	4,800,000	4,400,000	5,000,000	600,000
Sub Total	0	14,500,000	9,000,000	6,000,000	-3,000,000
GRAND TOTAL	148,268,490	154,045,397	111,644,517	111,644,517	0

PART I: HEADS AND ITEM

1) GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES.

b) General Administration and Support Services

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	1 st Supplementary	Variance
		2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
2110101	Basic Salaries - Civil Service	0	76,213,027	66,192,647	66,192,647	0
2110301	House Allowance	0	9,090,302	11,979,120	11,979,120	0
2110314	Transport Allowance	0	6,884,252	7,954,064	7,954,064	0
2110320	Leave Allowance	0	625,348	885,515	885,515	0
2210101	Electricity	0	48,000	48,000	48,000	0
2210102	Water and sewerage charges	0	24,000	24,000	24,000	0
2210712	Training Allowance	0	76,919	82,200	82,200	0
2710107	Monthly Pension - Civil Servants	0	5,995,362	7,688,565	7,688,565	0
2710111	NSSF Pensions			1,179,360	1,179,360	0
2210203	Courier and Postal Services	0	6,000	6,000	6,000	0
2210503	Subscriptions to Newspapers, Magazines and Periodicals	0	36,000	36,000	36,000	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	0	30,000	30,000	30,000	0
2211102	Supplies and Accessories for Computers and Printers			0	0	0
2211103	Sanitary and Cleaning Materials, Supplies and Services	0	10,000	10,000	10,000	0
2211202	Refined Fuels and Lubricants for Production	0	454,602	358,310	358,310	0
2211308	Legal Dues/fees, Arbitration and Compensation Payments	0	60,000	60,000	60,000	0
2220101	Maintenance Expenses - Motor Vehicles and cycles	0	300,000	100,000	100,000	0
2220202	Maintenance of Office Furniture and Equipment	0	500,000	100,000	100,000	0
2710102	Gratuity - Civil Servants	0	29,968	183,046	183,046	0
3111001	Purchase of Office Furniture and Fittings			210,000	210,000	0

3111002	Purchase of Computers, Printers and other IT Equipment			0	0	0
TOTAL		0	100,936,037	97,126,827	97,126,827	0

a) S.P 2: Policy and planning

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	1 st Supplementary	
		2022/2023	2023/2024	2024/2025	2024/2025	Variance
2210303	Daily Subsistence Allowance	0	352,800	352,800	352,800	0
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0	100,000	100,000	100,000	0
2210802	Boards, Committees, Conferences and Seminars	0	64,890	64,890	64,890	0
TOTAL		-	517,690	517,690	517,690	0

3. P.3 FISHERIES DEVELOPMENT PROMOTION SERVICES.

a) S.P 3.1 Aquaculture promotion services

RECURRENT						
SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	Ist supplementary	
		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
2110314	Transport Allowance		50,000	0	0	0
2210101	Electricity			20,000	20,000	0
2211007	Agricultural Materials, Supplies and Small Equipment	141,616		28,000	28,000	0
2211016	Purchase of Uniforms and Clothing - Staff		30,000	0	0	0
2211029	Purchase of Safety Gear		60,000	0	0	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)		545,000	17,000	17,000	0
2211103	Sanitary and Cleaning Materials, Supplies and Services		60,000	63,000	63,000	0
2211201	Refined Fuels and Lubricants for Transport		54,000	109,500	109,500	0
2220101	Maintenance Expenses - Motor Vehicles and cycles		66,000	120,000	120,000	0
2220202	Maintenance of Office Furniture and Equipment			7,500	7,500	0
2220210	Maintenance of Computers, Software, and Networks			200,000	200,000	0
3111001	Purchase of Office Furniture and Fittings		364,800	325,000	325,000	0
3111002	Purchase of Computers, Printers and other IT Equipment		720,000	110,000	110,000	0
3111401	farmer study exchange tour	160,000		0	0	0

TOTAL	1,001,616	3,500,000	1,000,000	1,000,000	0
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P.4 LIVESTOCK PROMOTION AND DEVELOPMENT

a) S.P 4.1 Livestock Management and value addition

RECCURENT						
SUB ITEM CODE	ITEM	Actual Estimates	Baseline Estimates	Printed Estimates	1st Supplementary	
		2022/2023	2023/2024	2024/2025	2024/2025	Variance
2210101	Electricity			100,000	100,000	0
2210201	Telephone, Telex, Facsimile and Mobile Phone Services		96,000	0	0	0
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	127,000	0	0	0
2210302	Accommodation - Domestic Travel		442,400	0	0	0
2210303	Daily Subsistence Allowance	469,140	134,500	0	0	0
2210503	Subscriptions to Newspapers, Magazines and Periodicals		18,000	0	0	0
2210704	Hire of Training Facilities and Equipment		10,000	0	0	0
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		120,000	0	0	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)		424,900	59,000	59,000	0
2211103	Sanitary and Cleaning Materials, Supplies and Services		48,000	63,000	63,000	0
2211201	Refined Fuels and Lubricants for Transport		423,540	438,000	438,000	0
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies		220,000	0	0	0
2220101	Maintenance Expenses - Motor Vehicles and cycles		517,660	100,000	100,000	0
2220202	Maintenance of Office Furniture and Equipment		100,000	100,000	100,000	0
2220205	Maintenance of Buildings and Stations -- Non-Residential			100,000	100,000	0
2220210	Maintenance of Computers, Software, and Networks			40,000	40,000	0
3111002	Purchase of Computers, Printers and other IT Equipment		280,000	0	0	0
3111401	Participatory M&E	100,000		0	0	0

TOTAL	1,069,140	2,962,000	1,000,000	1,000,000	0
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DEVELOPMENT

SUB ITEM CODE	ITEM	Baseline Estimates	Printed Estimates	1st supp	Variance
		2023/2024	2024/2025	2024/2025	
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	81,000	0	0	0
2210303	Daily Subsistence Allowance	313,100	800,000	2,800,000	2,000,000
2210704	Hire of Training Facilities and Equipment	15,000	0	0	0
2211007	Agricultural Materials, Supplies and Small Equipment		1,750,000	2,150,000	400,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	10,000	0	0	0
2211201	Refined Fuels and Lubricants for Transport	36,403	100,000	500,000	400,000
2220101	Maintenance Expenses - Motor Vehicles and cycles	44,497	0	200,000	200,000
2610100	Grants and Transfers	28,647,360	0	0	0
3111302	Purchase of Animals and Breeding Stock	0	350,000	350,000	0
TOTAL		29,147,360	3,000,000	6,000,000	3,000,000

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	1st supplementary	
		2022/2023	2023/2024	2024/2025	2024/2025	Variance
2210101	Electricity			100,000	100,000	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)		25,000	59,000	59,000	0
2211201	Refined Fuels and Lubricants for Transport	557,864	415,400	438,000	438,000	0
2220101	Maintenance Expenses - Motor Vehicles and cycles	150,000	226,600	100,000	100,000	0
2220202	Maintenance of Office Furniture and Equipment			100,000	100,000	0

2220205	Maintenance of Buildings and Stations -- Non-Residential		-	100,000	100,000	0
2211103	Sanitary and Cleaning Materials, Supplies and Services			63,000	63,000	0
2220210	Maintenance of Computers, Software, and Networks		36,000	40,000	40,000	0
TOTAL		1,227,864	3,500,000	1,000,000	1,000,000	0

DEVELOPMENT

SUB ITEM CODE	ITEM	Actual Estimates	Baseline Estimates	Printed Estimates	1st SUPP	VARIANCE
		2022/2023	2023/2024	2024/2025	2024/2025	
3111302	Purchase of Animals and Breeding Stock	6,000,000	4,200,000	1,600,000	0	-1,600,000
2211201	Refined Fuels and Lubricants for Transport		1,300,000	960,000	460,000	-500,000
2211026	Purchase of Vaccines and Sera	2,000,000	2,000,000	1,552,000	1,552,000	0
2210303	Daily Subsistence Allowance		120,000	550,000	850,000	300,000
2220101	Maintenance Expenses - Motor Vehicles and cycles		400,000	766,000	438,000	-328,000
2211003	Veterinarian Supplies and Materials		180,000	572,000	0	-572,000
3110704	Purchase of Bicycles and Motorcycles		2,000,000	2,000,000	0	-2,000,000
3110599	Other Infrastructure and Civil Works			0	1,700,000	1,700,000
TOTAL		8,000,000	11,000,000	8,000,000	5,000,000	-3,000,000

12. LIST OF FLAGSHIP DEVELOPMENT PROJECTS IN THE FY 2024/2025

Department	Project name	Description of activity	Location	Budget 2024-2025	1st supplementary 2024/2025	Variance
Livestock and fisheries development	Artificial Inseminated Service	Cows inseminated	Countywide	3,000,000	0	-3,000,000
	Animal Health and Welfare Management Services	Vaccines distributed	Countywide	3,000,000	3,000,000	0
	Meat Inspection and Safety Services	Safety of livestock products	Countywide	2,000,000	0	-2,000,000

	Promotion of Commercial fodder , pasture Production and animal feeds compounding	Construction	Sironga	2,000,000	2,000,000	0
TOTAL				10,000,000	5,000,000	-5,000,000

WARD BASED PROJECTS

Department	Project name	Description of activity	Location	Budget 2024-2025	1st supplementary 2024/2025	Variance
Livestock and fisheries development	Purchase of chicks	Purchase and Distribution	Magwagwa	500,000	500,000	0
	Training of Farmers	Training of Farmers	Bomwagamo	500,000	500,000	0
	Training of farmers	Training of farmers	Itibo	0	3,000,000	3,000,000
	Construction of slaughter house (Masaba North/ Amabuko town/ Township)	Construction of slaughter house	Masaba North	0	2,000,000	2,000,000
TOTAL				1,000,000	6,000,000	5,000,000

TOTAL DEVELOPMENT=11,000,000

DETAILS OF COMPENSATION TO EMPLOYEES

S/ No	J/G	No of staff	Actual	Baseline	Printed	1st SUPP	Variance
			2022/2023	2023/2024	2024/2025	2024/2025	
1	C	4	1,185,619	1,185,619	1,152,006	1,152,006	0
2	D	15	5,928,093	5,928,093	5,760,031	5,760,031	0
3	E	6	3,112,249	3,112,249	3,024,016	3,024,016	0
4	F	6	3,408,653	3,408,653	3,312,018	3,312,018	0
5	G	53	35,346,252	35,346,252	34,344,185	34,344,185	0
6	H	16	11,856,185	11,856,185	11,520,062	11,520,062	0
7	J	1	864,514	864,514	840,005	840,005	0
8	K	21	19,710,908	19,710,908	19,152,103	19,152,103	0
9	L	3	3,112,249	3,112,249	3,024,016	3,024,016	0
10	M	3	4,297,867	4,297,867	4,176,022	4,176,022	0
11	P	3	5,187,081	5,187,081	5,040,027	5,040,027	0
12	R	2	4,940,077	4,940,077	4,800,026	4,800,026	0
TOTAL		133	98,949,746	98,949,746	96,144,517	96,144,517	0

CHAPTER TWENTY-ONE

VOTE NO: 5279000000

VOTE TITLE: PRIMARY HEALTH CARE

PART A: VISION

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

PART B: MISSION

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

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. The department's total expenditure was Ksh.1,063,388,700 whereby Ksh.1,024,898,460 was for recurrent expenditure at an absorption rate of 98.16% and Ksh. 38,490,240 for development expenditure which was an absorption rate of 88.08%.

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

In the 1ST Revised Supplementary estimates for the financial year 2024/2025, the department has been allocated Ksh.1,261,102,127 where Ksh. 1,226,102,127 will be for recurrent expenditure and Ksh. 35,000,000 is the allocation for development expenditure.

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%)

Constraints and Challenges in Budget Implementation

Challenges	Lesons Learnt	Way Forward
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

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- 8,208,000
- Community level awareness -10
- Continuous sessions for adolescents 1,000,000
- Conduct behavior change 448,000
- Budgeting and planning-5
- Monitoring and Evaluation- 4

Summary of the Departmental Revenue Sources 2023/2024-2026/2027

Revenue Sources	Budget Baseline	Actual Budget	Revised Estimate	Budget Estimate	1st Revised Estimates	Variance
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
Equitable share	5,829,561	5,829,561	1,060,758,218	1,147,380,663	1,136,780,663	9,046,536
Public Health	-	-	-	-	-	-
DANIDA Health support fund-Grant	8,208,000	8,208,000	6,840,000	5,472,000	5,472,000	-
DANIDA Health support fund to level I	1,938,000	1,938,000	1,938,000	1,938,000	1,938,000	-
County contribution to DANIDA	5,472,000	5,472,000	6,840,000	8,208,000	8,208,000	-
DANIDA Health support funds- unspent balance	5,329,500	5,329,500	9,442,110	7,410,000	8,963,464	(1,553,464)
CHPs GOK Grant	-	-	-	44,370,000	44,370,000	-
CHPs County Contribution	-	-	-	44,370,000	44,370,000	-
Grand Total	26,777,061	26,777,061	1,085,818,328	1,259,148,663	1,261,102,127	-1,953,464

PART D: PROGRAM OBJECTIVES

Programme	Objectives
General administration, Policy planning, and support services	Responsible for financial management and provision of policy guidance and leadership for the prudent use of resources.
Preventive and promotive health services	Responsible for making sure that there are no occurrences of disease and other health-related problems. Also provides an effective framework and Environment that support the implementation of Health services
Health administration and policy planning.	Ensuring Improved commodity security in health facilities.

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	1 st Revised	
				2022/2023	2023/2024	2024/2025		
General administration and support services	Directorate of Administration Finance and Planning	Payment of salaries and social contribution	Number of staffs remunerated	1235	1166	1218	1218	
		payment of utility bills	number of utilities paid	5	6	4	4	
		general office supplies	number of general office supplies	3	3	0	0	
SP 1 Communicable disease control	Directorate of Primary Health Care Services	Nutrition services	No of program supervision	3	3	3	3	
			No of nutrition supplements procured	1500	1500	1800	1800	
			Patient food procured	2	2	2	2	
		Disease surveillance and control	No of active case searches for AFP conducted	4	4	7	7	
			AFP sampling bottles procured	1000	1000	1500	1500	
			No of specimens transported to the National Lab	2	2	4	4	
			Weekly reports uploaded	10	10	20	20	
			No. of quarterly surveillance meetings performed.	4	4	4	4	
			TB control interventions	No of TB interventions scaled up	3	3	4	4
				No of quarterly DQA	4	4	4	4

		HIV control interventions	No of HIV interventions scaled up	4	4	4	4
		Malaria Control interventions	No of LLINs redistributed			50,000	50,000
			No of community awareness talks	40	40	65	65
			No of SCHMTs done	100,000	110,000	120,000	120,000
			No of malaria data quality audits done.	1	1	4	4
			No of HCWs sensitized on MIP/ IPTp	50	60	60	60
		Environmental Health, Water and Sanitation Interventions	No of eateries and food processing entities inspected	56	76	80	80
			No of household fumigations done			100	100
			DANIDA health support fund			108	108
SP 2 Health promotion	PHC	Community level awareness	No of health promotion talks done			10	10
		Conduct behavior change	No of behavior change conducted			448,000	448,000
		Communication sessions for adolescents	No of communication sessions for adolescents			1,000,000	1,000,000
Budgeting and Planning	PHC	Preparation of AWP	No of AWP done	1	1	5	5
		Preparation of departmental budget	No of budget documents and plans done	5	5	0	0
Monitoring and Evaluation	PHC	Preparation of M&E reports	No of M&E reports done.	4	4	3	3

Evaluation		Supportive supervision	No of supportive supervision done	4	4	4	4
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Part F: Summary of Expenditure by Programmes and Sub-Programs, 2024/2025

Programmes	Sub-Programmes	Budget Estimate	1st Revised Estimate	Budget Estimate	1st Revised	Total Budget Estimate	Total 1st Revised	Variance
		Recurrent 2024/2025	Recurrent 2024/2025	Development 2024/2025	Development 2024/2025	2024/2025	2024/2025	
General administration, Policy Planning and support services	General Administration and policy planning support services	1,107,780,663	1,107,780,663	-	-	1,107,780,663	1,107,780,663	-
		1,107,780,663	1,107,780,663	-	-	1,107,780,663	1,107,780,663	-
Promotive and preventive health services	Communicable disease control	565,000	565,000	34,600,000	24,000,000	35,165,000	24,565,000	10,600,000
	Health promotion	114,703,000	114,703,000	-	-	114,703,000	114,703,000	-
		115,268,000	115,268,000	34,600,000	35,000,000	149,868,000	140,821,464	-400,000
Health administration and policy planning	Policy planning and Budgeting	750,000	750,000	-	-	750,000	750,000	-
	Monitoring and Evaluation	750,000	750,000	-	-	750,000	750,000	-
		1,500,000	1,500,000	-	-	1,500,000	1,500,000	-
		1,224,548,663	1,224,548,663	34,600,000	35,000,000	1,259,148,663	1,261,102,127	9,553,464

Part G: Summary of Expenditure by Vote and Economic Classification, 2022/2023-2024/2025

Economic Classification	Actual Estimates	Baseline Estimates	Printed Estimates	1St Revised Estimate	Variance
	2022/2023	2023/2024	2024/2025	2024/2025	
Current Expenditure	1,631,957,261	1,025,582,000	1,224,548,663	1,226,102,127	-1,553,464
Compensation to Employees	1,504,488,761	1,002,450,181	1,106,280,663	1,106,280,663	0
Use of Goods and Services	101,333,997	5,575,819	6,500,000	6,500,000	0
Current Transfers/ Grants	15,475,500	17,556,000	59,190,000	59,190,000	0
Recommended funds		0		0	0
other recurrent	10,659,000	0	52,578,000	52,578,000	0
Capital Expenditure	341,188,626	42,200,000	34,600,000	35,000,000	-400,000
Other Transfers		0	0	0	0
Funds	205,000,000	0	0	0	0
Conditional grants (unspent balances)	59,932,257	0	0	0	0
Acquisition of Non-Financial Assets	0	42,200,000	34,600,000	35,000,000	-400,000
Development projects	76,256,369	0	0	0	0
Total Expenditure	1,973,145,887	1,067,782,000	1,259,148,663	1,261,102,127	9,553,464

Part H: Summary of Expenditure by Vote and Economic Classification by Sub Programme 2023/2024-2024/2025

PRIMARY HEALTH CARE				
P1 General Administration, Policy and Planning, and support services				
	Baseline 2023/2024	Budget Estimate 2024/2025	1st Revised Estimate 2024/2025	Variance
Current Expenditure	1,009,094,540	1,107,780,663	1,107,780,663	0
Compensation to Employees	1,008,544,399	1,026,973,661	1,026,973,661	0
Use of Goods and Services	550,141	1,500,000	1,500,000	0
Social Benefits	0	79,307,002	79,307,002	0
Programme Total	1,009,094,540	1,107,780,663	1,107,780,663	0

P2: Health Administration, Policy Planning, budgeting and M&E				
Current Expenditure	1,500,000	1,500,000	1,500,000	0
Use of Goods and Services	1,500,000	1,500,000	1,500,000	0
Programme Total	1,500,000	1,500,000	1,500,000	0
P3: Promotive and Preventive Health Service				
Current Expenditure	23,941,678	115,268,000	116,821,464	-1,553,464
Use of Goods and Services	6,385,678	1,500,000	1,500,000	0
DANIDA Grants	8,778,000	7,410,000	7,410,000	0
CHPs	-	88,740,000	88,740,000	0
DANIDA County contribution	8,778,000	8,208,000	8,208,000	0
DANIDA unspent balance	-	7,410,000	8,963,464	-1,553,464
Capital Expenditure	41,700,000	34,600,000	35,000,000	-400,000
Acquisition of Non-Financial Assets	41700000	34,600,000	35,000,000	-400,000
Programme Total	65,641,678	149,868,000	151,821,464	-400,000
Total	1,076,236,218	1,259,148,663	1,261,102,127	1,953,464

PART J: HEADS AND ITEMS

P1: General Administration, Policy Planning, and Support Services

S.P 1: GENERAL ADMINISTRATION AND POLICY PLANNING					
Code	Sub Item	Printed 2023/2024	Estimate 2024/2025	1st Revised Estimate 2024/2025	Variance
2110101	Basic salaries	726,520,775	774,249,036	774,249,036	0
2110309	Health service allowance	76,800,000	55,509,273	55,509,273	0
2110315	Extra duty allowance	26,028,000	34,247,600	34,247,600	0
2110301	House allowance	61,279,800	65,305,533	65,305,533	0
2110314	Commuter allowance	68,556,000	65,059,737	65,059,737	0
2110320	Leave allowance	10,787,348	11,496,015	11,496,015	0
2110322	health risk allowance	19,032,000	10,282,294	10,282,294	0
2110318	Non-practicing allowance	19,540,476	10,824,174	10,824,174	0
2710111	Pensions	-	77,147,002	77,147,002	0
2710102	Gratuity	-	1,800,000	1,800,000	0
2210799	NITA	-	360,000	360,000	0

2110202	casual wages	-	-	-	0
2210101	Electricity bills	-	500,000	500,000	0
2210102	Water bills	-	-	-	0
2210203	courier and postal	50,141	-	-	0
2210602	payment of rents	-	-	-	0
2220101	MV maintenance	200,000	240,000	240,000	0
2210801	Catering services	100,000	150,000	150,000	0
2220210	Maintenance and servicing of computer	-	50,000	50,000	0
2211101	General office stationery	-	30,000	30,000	0
2210502	printing services	-	30,000	30,000	0
2211201	Fuels and Lubricants	200,000	500,000	500,000	0
TOTAL		1,009,094,540	1,107,780,663	1,107,780,663	0

P2: PROMOTIVE AND PREVENTIVE HEALTH SERVICES

Code	Sub Item	Baseline 2022/2023	Baseline20 23/2024	Estimate 2024/2025	1st Revised 2024/2025	Variance
2210303	DSA	837,000	3,304,500	1,515,000	1,515,000	0
2211202	Fuel	390,601	1,016,964	540,500	540,500	0
2211001	Vitamin A	180,000	212,000	100,000	100,000	0
2211015	Food rations	3,000,000	147,234	-	-	0
2210704	Hall hire/catering services	211,000	96,000	565,000	565,000	0
2210801	Conference package	144,000	300,000	125,000	125,000	0
2210301	Transport reimbursement	486,980	907,000	150,000	150,000	0
2210502	Printing	79,980	19,980	12,500	12,500	0
2211008	AFP sampling bottles	100,000	100,000	260,000	260,000	0
2210201	Airtime	50,000	250,000	22,000	22,000	0
2211004	Fumigation chemicals	150,000	72,000	60,000	60,000	0
	Grants DANIDA	9,024,527	8,778,000	7,410,000	7,410,000	0
	DANIDA County Contribution	-	8,778,000	8,208,000	8,208,000	0
2210504	Radio airspace/ advertisement	200,000	100,000	50,000	50,000	0
	Purchase of CHP Kits	-	-	100,000	100,000	0

	Conditional grant	-	-	44,370,000	44,370,000	0
	County contribution	-	-	44,370,000	44,370,000	0
	DANIDA Unspent balances	-	9,442,110	7,410,000	8,963,464	-1,553,464
	Rec Total	14,854,088	33,523,788	115,268,000	116,821,464	1,553,464
DEVELOPMENT						
3110202	Civil works		41,700,000	34,600,000	35,000,000	-400,000
Dvt Total			41,700,000	33,600,000	35,000,000	-400,000
Prg Total			75,223,788	149,868,000	151,821,464	1,953,464

P3: Health Administration, Policy Planning, M&E and Support Services

Code	Sub Item	Printed Estimates 2023/2024	Estimates 2024/2025	1 st Revised Estimate 2024/2025	Variance
2210303	DSA	450,000	800,000	800,000	0
2211202	Fuel	467,500	200,000	200,000	0
2211101	stationery	62,500	100,000	100,000	0
2210801	Catering services	100,000	50,000	50,000	0
2210704	conference package	320,000	300,000	300,000	0
2210301	Transport reimbursement	100,000	50,000	50,000	0
PROGRAM TOTAL		1,500,000	1,500,000	1,500,000	

DETAILS OF DEVELOPMENT PROJECTS

DEVELOPMENT	PROJECT	Estimate 2024/2025	1st Revised Estimates 2024/2025	Variance
Flagship-Magwagwa	Equipping of Magwagwa inpatient ward	5,000,000	5,000,000	0
Flagship-Nyamusi	Equipping of Nyamusi Health centre	5,000,000	5,000,000	0
Flagship-Gesima	Equipping of Gesima Health Centre	5,000,000	5,000,000	0
BOGICHORA	Renovation of Bosiango	1,500,000	1,500,000	0
Gachuba	Repair of Miriri Health Centre	1,500,000	1,500,000	0
Rigoma	Construction of toilet, fencing, equipping and completion of Biticha Morera dispensary	1,000,000	1,000,000	0
BOSAMARO	Renovation of Nyanturago HC	1,000,000	1,000,000	0
MEKENENE	Nyagacho OPD	3,000,000	0	3,000,000
Flagship	Digitization of the Primary Health Facilities	5,000,000	4,000,000	1,000,000
Flagship	Equipping of Bobaracho kemunchugo and kioge dispensaries	0	6,000,000	-6,000,000
Flagship	Completion and equipping of nyabogonye dispensary	0	1,000,000	-1,000,000
Flagship	Equipping of kenyoro and nyabonge HC	5,000,000	4,000,000	1,000,000
TOTAL		33,600,000	35,000,000	-1,400,000

PART J: PERSONNEL EMOLUMENTS

SN	JG	No. of staff	Annual salary 2023/2024	Annual salary 2024/2025	1st Revised Estimate	Variance
					2024/2025	
1	C	4	3,933,366	647,453	647,453	0
2	D	38	9,222,792	9,392,590	9,392,590	0
3	E	26	8,919,702	5,908,716	5,908,716	0
4	F	21	8,956,941	4,320,097	4,320,097	0
5	G	78	68,901,354	47,124,670	47,124,670	0
6	H	371	421,379,982	183,931,616	183,931,616	0
7	J	346	267,925,446	246,792,056	246,792,056	0
8	K	127	169,361,184	130,320,280	130,320,280	0
9	L	136	217,146,092	157,191,271	157,191,271	0
10	M	49	93,309,406	86,048,726	86,048,726	0
11	N	47	141,795,960	94,873,615	94,873,615	0
12	P	13	48,940,158	32,676,593	32,676,593	0

13	Q	4	15,276,180	10,761,761	10,761,761	0
14	R	5	14,905,470	13,977,939	13,977,939	0
15	S	2	425,692	3,006,278	3,006,278	0
TOTAL		1166	1,489,974,033	1,026,973,661	1,026,973,661	0

CHAPTER TWENTY TWO

VOTE NO: 5275000000

VOTE TITLE: KEROKA MUNICIPALITY

PART A: VISION

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

PART B: MISSION

Make Keroka Municipality Habitable Safe, and Vibrant

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

Expenditure trends

In the financial year 2024/2025, the department has been allocated a total of Kshs 178,736,131 where kshs 15,612,809 is for recurrent and Kshs 163,123,322 for development. In the first supplementary the department has been allocated a budget of kshs 30,112,809 where kshs 17,112,809 is for recurrent and kshs 13,000,000 is for development.

Achievements

No achievement attained since its anew department

Constraints and challenges in budget implementation and way forward.

No challenges since its anew department

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

The department will deliver the following services and outputs;

- Payments of utilities and Bills
- General office operations
- Induction of board members and new staffs

- Garbage Collection
- Formulation and training of disaster health safety committee
- Installation of municipality streetlights
- Drainage works in township
- Purchase of skip loader for waste collection
- Maintenance of roads towards dumpsite roads

SUMMARY OF THE REVENUE SOURCES 2024/2025

Revenue Sources	Printed estimates	1 st revised estimates	
	2024/2025	2024/2025	Variance 2024/2025
Equitable share	138,736,131	-9,887,191	-148,623,322
Market stall Rent	62,198	62,198	0
Daily Parking	1,084,524	1,084,524	0
Build Plan & Approval	598,321	598,321	0
I/Plot Rent	19,346	19,346	0
Plot Rent	262,374	262,374	0
Lands & Survey	41,116	41,116	0
Phys Planning	367,583	367,583	0
Land Rates	19,131,832	19,131,832	0
Advertisement Charges	12,117,051	12,117,051	0
Water, Sanitation and irrigation fees	13,966	13,966	0
Garbage collection fees	221,014	221,014	0
Building material Cess	289,629	289,629	0
Liquor	70,158	70,158	0
Registration fees /Renewal	1,588	1,588	0
Market Dues	106,549	106,549	0
S.B.P	4,505,986	4,505,986	0
S.B.P Appl.	47,164	47,164	0
Trade, Weights & Measures	66,299	66,299	0
SBP Private schools/ vocational institutions	171,559	171,559	0
Public Works approvals	27,791	27,791	0
cattle movement permit	32,425	32,425	0
Cattle Fee	300,460	300,460	0
Slaughter Fee	1,828	1,828	0
Veterinary	162,207	162,207	0
Agricultural Cess	292,659	292,659	0
fish permits	164	164	0
Storage charges, penalties, fines	4,208	4,208	0
TOTAL	40,000,000	40,000,000	0
TOTAL	178,736,131	30,112,809	-148,623,322

PART D: PROGRAM OBJECTIVES

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

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Budget estimates 2022/2023	actual 2022/2023	Baseline 2023/24	printed estimates 2024/2025	2025/2026	2026/2027
Programme 1: FINANCE AND ADMINISTRATION SUPPORT SERVICES									
Outcome: To strengthen delivery and quality of services									
SP 1.1: Administrative Support Services	Directorate of administration	Compensated employee	Payrolls run	0	0	0	100	120	120
		Utilities bills and services paid on monthly basis.	No of monthly Utilities paid	0	0	0	6	20	25
		Maintenance of office purchases	No of office purchases maintained	0	0	0	30	30	35
		general office purchases	No of office supplies purchased	0	0	0	22	25	25
		Reviewed planning documents ie. IDEP, CUIDS etc	No of documents reviewed	0	0	0	0	2	2
		Training		0				10	20

Policy and planning support services		and Capacity Building of Staffs and Other Committee Members	No of officers trained		0	0			
		induction of board members	No of board of board members inducted	0	0	0	10	10	10
		preparation of 5 year municipality plans(IDEP)	No of plans prepared	0	0	0	0	1	1
		Prepared budget and other policy documents	No of documents prepared.	0	0	0	0	5	5
		Board committee meetings held	No. of meetings held	0	0	0	4	4	4
SP 2.2 Environmental Services	Directorate of Social and Environmental Support Services	Garbage Collected in municipality	No. of towns/ centers covered within the municipality	0	0	0	150	200	200
		drainage works	No of drainage works done	0	0	0	1	10	10
		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/ centers 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 committees 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

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

PROGRAMME	OBJECTIVES	SUB PROGRAMMES	Development	Recurrent	BUDGET FOR THE MTEF PERIOD		
					1 st revised 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	-	15,462,809	15,462,809	16,679,090	18,346,999
		CSP 1.2 Finance and Planning	-	50,000	50,000	55,000	60,500
		Sub-total	-	15,512,809	15,512,809	16,734,090	18,407,499
CP2: Environment Services	To strengthen delivery and quality of services	CSP 2.2: Environment services	5,000,000	1,400,000	1,900,000	2,090,000	2,299,000
CP 3: Municipal Infrastructure and Disaster Management support services		CSP 3.1: Transport and Infrastructure	8,000,000	200,000	8,200,000	9,020,000	9,922,000
TOTAL			13,000,000	17,112,809	30,112,809	33,124,089	36,436,499

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

Expenditure Classification	Printed estimates	1 st revised estimates	variance
	2024/2025	2024/2025	2024/2025
Current Expenditure	15,612,809	17,112,809	1,500,000
Compensation to employees	15,112,809	15,112,809	0
Use of Goods	500,000	800,000	300,000
Grants and other transfer	-	-	0
Other Recurrent		1,200,000	1,200,000
Capital Expenditure	163,123,322	13,000,000	-150,123,322
Grants and other transfer	150,123,322		-150,123,322
Acquisition of Non-Financial assets	13,000,000	13,000,000	0
Total Expenditure of Vote	178,736,131	13,000,000	-150,123,322

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

Economic Classification	Printed estimates	1 st revised estimates	Variance
	2024/25	2024/25	2024/25
Programme 1: Finance and Administration support services			
Sub-Programme 1.1 Administration support services			
Current Expenditure	15,212,809	15,212,809	15,512,809
Compensation to Employees	15,112,809	15,112,809	0
Use of Goods and Services	50,000	350,000	300,000
Sub-Programme 1.1finance and administration			
Current Expenditure	50,000	50,000	0
Use of Goods and Services	50,000	50,000	0
Programme 2; Environment and Social services			
Current Expenditure	200,000	1,400,000	1,200,000
Use of Goods and Services	200,000	1,400,000	1,200,000
Capital Expenditure	5,000,000	5,000,000	0
Acquisition of Non-Financial Assets	5,000,000	5,000,000	0
Total	5,200,000	5,200,000	0
Programme 3: MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES			
Sub-Programme 3.1: TRANSPORT AND INFRASTRUCTURAL SERVICES			
Capital Expenditure	158,123,322	8,000,000	-150,123,322
Acquisition of Non-Financial Assets	8,000,000	8,000,000	0

ACQUISITION OF NON-FINANCIAL ASSETS	0,000,000	0,000,000	0
Other Capital Grants and Transfers	150,123,322	8,000,000	-150,123,322
Recurrent expenditure	200,000	200,000	0
Use of Goods and Services	200,000	200,000	0

PART I: HEADS AND ITEMS

ADMINISTRATION SUPPORT SERVICES

a) administration and support services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES	PRINTED ESTIMATES	variance
		2024/25	2024/25	2024/2025
2110101	Basic salary	4,891,815	4,891,815	0
2110301	House allowances	1,483,044	1,483,044	0
2110314	Commuter allowances	1,628,268	1,628,268	0
2110320	Leave allowance	878,441	878,441	0
2210101	recruitment of board members	1,980,000	1,980,000	0
2210202	casual workers	1,827,852	1,827,852	0
	NHIF			0
	NITA	327,944	327,944	0
2710111	pension	542,412	542,412	0
2710102	gratuity	1,553,033	1,553,033	0
2210603	Rent	0	300,000	300,000
2211016	purchase of staff uniforms	25,000	25,000	0
2211029	purchase of protective gear	25,000	25,000	0
2211101	General Office Supplies	-	-	0
TOTAL			15,462,809	300,000

b) FINANCE AND PLANNING SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES	1 st revised		variance
		2024/25	2024/25	2024/25	
2210303	Dsa	-	-	-	

2211101	General Office Supplies	50,000	50,000	0
TOTAL		50,000	55,000	0

MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES	1 st REVISED	VARIANCE
		2024/25	2024/25	2024/25
2210303	Dsa	100,000	100,000	0
2210801	Catering Services	100,000	100,000	0
	TOTAL RECURRENT	200,000	200,000	0
2630101	KISIP 0	150,123,322	0	-150,123,322
3111504	Purchase of skip loader	5,000,000	5,000,000	0
3111504	Physical planning for keroka	3,000,000	3,000,000	0
	TOTAL DEVELOPMENT	158,123,322	8,000,000	-150,123,322
TOTAL		158,323,322	8,200,000	-150,123,322

ENVIRONMENT AND SOCIAL SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	printed estimates	1 st revised	variance
		2024/25	2024/25	2024/25
2210303	DSA	100,000	100,000	0
2211201	fuel for Vehicle (Km)	100,000	100,000	0
2110202	casuals	0	1,200,000	1,200,000
	TOTAL REC	200,000	1,400,000	1,200,000
3111504	civil works	5,000,000	5,000,000	0
	TOTAL DEVELOPMENT	5,000,000	5,000,000	0
	TOTAL	5,200,000	6,400,000	1,200,000

LIST OF DEVELOPMENT PROJECTS

PROJECT NAME	LOCATION	PRINTED ESTIMATES 2024/2025	1 ST REVISED 2024/2025	VARIANCE
Material recovery facility for waste management-Road network support, connection to national grid/solar, fencing, survey, machinery for segregation and recycling	Flagship-keroka municipality	5,000,000	5,000,000	0
Kenya Informal Settlement Improvement Project	Grant	148,123,322	0	-148,123,322

Contribution towards KISSIP	Grant keroka municipality	2,000,000	0	-2,000,000
Physical planning for Keroka municipality	keroka	3,000,000	3,000,000	0
Installation of street lights	keroka	3,000,000	3,000,000	0
Maintenance of roadstowards dumpsite roads	keroka	2,000,000	2,000,000	0
TOTAL		163,123,322	13,000,000	-150,123,322

CHAPTER TWENTY-THREE

VOTE: 5281000000

VOTE TITLE: NYAMIRA REVENUE BOARD

PART A: VISION

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

PART B: MISSION

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

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. In the 1st supplementary budget the department has been allocated a total of Ksh 7,722,500 where Ksh 7,722,500 is current expenditure.

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

SUMMARY OF REVENUE SOURCES 2024/2025

No.	Revenue Source	Actual Estimate 2022/23	Baseline Estimates 2023/24	Budget Estimate 2024/2025	1 st Supp Estimate 2024/2025	Variance	Item Codes
1	Equitable share	0	0	7,722,500	7,722,500	0	9910101
TOTAL		0	0	7,722,500	7,722,500	0	

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	

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

PROGRAM ME	SUB-PROGRAMM ES	budget estimates	actual estimates	baseline estimates	printed estimates	1st Supp Estimate	Variance
		2022/2023	2022/202	2023/202	2024/2025	2024/2025	
Policy planning, General administration and Support services	General administration and Support Services	-	-	-	3,622,500	3,622,500	0
	Policy development and planning	-	-	-	-	-	0
	TOTAL	-	-	-	3,622,500	3,622,500	0
Resources Mobilization	Resources Mobilization	117,272,028	91,934,954	49,600,000	4,100,000	4,100,000	0
	TOTAL	117,272,028	91,934,954	49,600,000	4,100,000	4,100,000	0

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

ECONOMIC CLASSIFICATION	budget estimates	actual estimates	baseline estimates	printed estimates	1st Supp Estimate	Variance
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
Current Expenditure				217,889,016	217,889,016	0
Compensation to Employees				2,000,000	2,000,000	0
Use of Goods and Services				5,000,000	5,000,000	0
Social Benefits				722,500	722,500	0
Total Expenditure				7,722,500	7,722,500	0

**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	1 st Supp Estimate	Variance
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
Programme 1: Policy Planning, General Administration and Support Services						
Sub-Programme 1.1 Administration support services						
Current Expenditure	-	-	0	3,622,500	3,622,500	0
Compensation to Employees	-	-	0	2,000,000	2,000,000	0
Use of Goods and Services	-	-	0	900,000	900,000	0
Social Benefit	-	-	0	722,500	722,500	0
Programme 1: Resource Mobilization						
Sub-Programme 1.1: Resource Mobilization						
Current Expenditure	117,272,028	91,934,954	49,600,000	4100000	4100000	0
Use of Goods and Services	117,272,028	91,934,954	39,100,000	4100000	4100000	0
Other recurrent	-	-	500,000	-	-	0
Total Expenditure	610,289,142	478,433,818	312,714,287	7,722,500	7,722,500	0

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 estimates	Actual	Baseline	Budget Estimate	1 st Supp Estimate	Variance
				2022/2023	Estimate 2022/2023	Estimates 2023/2024	2024/2025	2024/2025	
Name of Programme: General Administration, Policy and Planning and Support services									
Outcome: Facilitation of office operations									

SP 1.1 General administrat ion and support services	Directora te of Admin.	Employee compensate d (Payment of salaries, Wages and other Remunerati ons	No of Payroll processed	0	0	0	1	1	0
		Payment of utilities and bills	No of utilities paid	0	0	0	3	3	0
		General office purchases (Furniture and other office equipment)	No of office equipment a n d operations purchased	0	0	0	2	2	0
		Training a n d capacity building of staffs	No of staffs trained	0	0	0	1	1	0
SP 1.2 policy and planning services	Directora te of Admin	B o a r d allowance paid	No of staff paid	0	0	0	0	0	0
Name of Programme: Resource mobilization									
Outcome:									
SP 2.1 Resource mobilizatio n	Directora te of Resource mobilizatio n	Actual Revenue collection at mapped points	Amount of revenue collected	0	0	2500000 00	2500000 00	2500000 00	0
		Revenue co- ordination, supervision and inspection	No. of inspectio ns done	0	0	250000	250000	250000	0
		Board Allowances	No of staff paid	0	0	0	10	10	0
		Preparation of the finance Act	No of finance acts	1	1	1	1	1	0

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

24.8.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

a) General Administration and Support Services

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	printed estimates	1st Supp Estimate	Varia nce
			2024/2025	2024/2025	

2110100	2110101	Basic salaries	1,200,000	1,200,000	0
2110300	2110301	House allowance.	480,000	480,000	0
2110300	2110314	Transport allowance	240,000	240,000	0
2110300	2110320	Leave allowance	80,000	80,000	0
2710100	2120101	NSSF	600,000	600,000	0
2710100	2120103	Pension	61,300	61,300	0
2210700	2210799	Training levy	61,200	61,200	0
2210100	2210101	Electricity	40,000	40,000	0
2210200	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	24,000	24,000	0
2210800	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	36,000	36,000	0
2211200	2211201	Fuel	200,000	200,000	0
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000	200,000	0
		training allowance	400,000	400,000	0
		TOTAL	3,622,500	3,622,500	0

b) Resource mobilization

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	printed estimates	1 st Supp Estimate	Variance
			2024/2025	2024/2025	
2210300	2210303	Daily Subsistence Allowance	1,171,000	1,171,000	0
2211100	2210502	Printing and publishing	250,000	250,000	0
2211200	2211201	Refined Fuels and Lubricants for Transport	206,000	206,000	0
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	216,000	216,000	0
2210500	2210504	Advertising, Awareness and Publicity Campaigns	240,000	240,000	0
2211100	2211101	Stationery	60,000	60,000	0
2211300	2211313	Security operations	150,000	150,000	0
2211000	2211016	Uniforms	217,000	217,000	0
2210700	2210704	Confrence facility	200,000	200,000	0
	2210809	Board allowance	1,000,000	1,000,000	0
		TOTAL	4,100,000	4,100,000	0

23.9 PART J: PERSONNEL ESTABLISHMENT

No of Inpost	Job Group	printed estimates	1 st Supp Estimate	Variance
		2024/2025	2024/2025	
1	R	2,722,500	2,722,500	0
1		2,722,500	2,722,500	0

CHAPTER TWENTY-FOUR

VOTE: 5281000000

VOTE TITLE: NYAMIRA DISABILITY BOARD

PART A: VISION

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

PART B: MISSION

Expenditure trends

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. In the 1st supplementary budget the department has been allocated a total of Ksh 6,222,500 where Ksh 6,222,500 is current expenditure.

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

SUMMARY OF THE REVENUE SOURCES 2024/2025

Number	Revenue Source	Actual Estimate 2022/23	Baseline Estimates 2023/24	Printed Estimate 2024/2025	1st supp estimate 2024/25	Variance	Item Codes
1	Equitable share	0	0	6,222,500	6,222,500	0	9910101
TOTAL		0	0	6,222,500	6,222,500	0	

24.5 PART D: PROGRAMS OBJECTIVES

Programme	Strategic Objectives	Outcomes
General administration, policy planning and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery by 90%	Improved satisfaction in service delivery

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

Programme	Budget Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	1st supp estimate	Variance
	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
P1 General administration, policy planning and support services	0	0	0	6,222,500	6,222,500	0
SP1.1 General administration and support services	0	0	0	4,722,500	4,722,500	0
SP1.2 Policy and planning services	0	0	0	1,500,000	1,500,000	0
Total	0	0	0	6,222,500	6,222,500	0

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

Economic Classification	Budget Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	1st supp estimate	Variance
	2022/2023	2022/2023	2023/2024	2024/25	2024/2025	
Current Expenditure	0	0	0	6,222,500	6,222,500	0
Compensation to Employees	0	0	0	2,000,000	2,000,000	0
Social Contributions	0	0	0	722,500	722,500	0
Use of Goods and Services	0	0	0	3,500,000	3,500,000	0
Other Recurrent	0	0	0	0	0	0
Other Government	0	0	0	0	0	0
Capital Expenditure	0	0	0	0	0	0
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure	0	0	0	6,222,500	6,222,500	0

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

Economic Classification	Budget Estimate	Actual Estimate	Baseline Estimate	Printed Estimate	1st supp estimate	Variance
	2022/2023	2022/2023	2023/2024	2024/25	1st supp estimate	

Programme 1: Policy Planning, General Administration and Support Services						
Sub-Programme 1.1 Administration support services						
Current Expenditure	0	0	0	4,722,500	4,722,500	0
Compensation to Employees	0	0	0	2,000,000	2,000,000	0
Social benefit	0	0	0	722,500	722,500	0
Use of Goods and	0	0	0	2,000,000	2,000,000	0
Other Recurrent	0	0	0	0	0	0
Sub-Programme 1.2 Policy Planning						
Current Expenditure	0	0	0	1,500,000	1,500,000	0
Compensation to Employees	0	0	0	0	0	0
Use of Goods and	0	0	0	1,500,000	1,500,000	0
Capital Expenditure	0	0	0	0	0	0
Capital transfers other urgency (Disability fund)	0	0	0	0	0	0
GRAND TOTAL	0	0	0	6,222,500	6,222,500	0

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

Program me	Deliver y Unit	Key Outputs	Key Performa nce Indicator s	Budget Estima te 2022/2 023	Actual Estima te 2022/2 023	Baselin e Estima te 2023/2 024	Printed Estima te 2024/2 025	1st supp estim ate 2024/ 25	varian ce
Name of Programme: General Administration, Policy and Planning and Support services									
Outcome: Facilitation of office operations									
SP 1.1 General administra tion and support services	Director ate of Admin.	Employee compensat ed (Payment of salaries, Wages and other Remunerat .	No of Payroll processed	0	0	0	1	1	0
		Availabilit y basic amenities	No of utilities paid	0	0	0	2	2	0
		O f f i c e equipment a n d operations purchased	No of o f f i c e equipmen t a n d operation s	0	0	0	14	14	0

SP 1.2 SP 1.2 policy and planning services	Director ate of Admin	Training a n d capacity building of staffs	No o f s t a f f s trained	0	0	0	1	1	0
		B o a r d allowance paid	No o f s t a f f paid	0	0	0	1	1	0

PART I: HEADS AND ITEM23.10.1 P.1 General administration and support services, Policy planning

a General administration and support services

Itemised Budget - CP 1.1.1 General administration and support services						
SUB-ITEM CODE	SUB ITEM DESCRIPTION	Budget Estimate 2022/2023	Actual Estimate 2022/2023	Printed Estimates 2024/2025	1st supp Estimate 2024/2025	Variance
2110101	Basic salary	0	0	1,200,000	1,200,000	0
2110301	House allowances	0	0	480,000	480,000	0
2110314	Transport Allowance	0	0	240,000	240,000	0
2110320	Leave allowance	0	0	80,000	80,000	0
2710111	NSSF	0	0	666,000	666,000	0
2120103	Pension	0	0	15,100	15,100	0
2210799	NITA	0	0	41,400	41,400	0
2210101	Electricity	0	0	250,000	250,000	0
2210102	Water	0	0	250,000	250,000	0
3110902	Office furniture and fittings	0	0	500,000	500,000	0
2211102	Supplies & Accessories for computers & Printers	0	0	150,000	150,000	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment	0	0	350,000	350,000	0
2220101	Maintainance of M/v	0	0	250,000	250,000	0

2211201	Purchase of fuel and lubricants	0	0	250,000	250,000	0
TOTAL		0	0	4,722,500	4,722,500	0

b Policy and Planning

Itemized budget- CSP 1.1.2 Policy and Planning						
Sub-Item Code	Sub Item Description	Budget Estimate 2022/23	Actual Estimate 2022/23	Printed Estimate 2024/2025	1st Supp Estimate 2024/202	Variance
	board allowance	0	0	1,000,000	1,000,000	0
2210711	Training for staff	0	0	500,000	500,000	0
Total Sub-programme		0	0	1,500,000	1,500,000	0

CHAPTER TWENTY FIVE

5283: NYAMIRA INVESTMENT CORPORATION

Expenditure Trends

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

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

SUMMARY OF REVENUE SOURCES 2024/2025

Revenue Source	Actual Estimate 2022/23	Baseline Estimates 2023/24	Budget Estimate 2024/2025	1st Supp 2024/2025	variance
Equitable share	0	0	9,722,500	8,222,500	1,500,000
TOTAL	0	0	9,722,500	8,222,500	1,500,000

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

SUMMARY OF EXPENDITURE BY PROGRAMS AND SUB-PROGRAM

5281: NYAMIRA REVENUE BOARD			1st supp	varianc
General administration policy planning support services	Payment of salaries and wages(recruitment of The Chief Executive Officer)	2,000,000	2,000,000	0
	Social contribution for the new CEO	722,500	722,500	0
	Establishment and Operationalization of investment Corporation.	5,000,000	3,500,000	1,500,000
	Investors conference	2,000,000	2,000,000	0
Sub-total		9,722,500	8,222,500	1,500,000

CHAPTER TWENTY SIX

VOTE: 5284000000

26.1 VOTE TITLE: NYAMIRA WATER AND SANITATION COMPANY

PART A: VISION

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

PART B: MISSION

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

PART C BUDGET INFORMATION AND PERFORMANCE REVIEW

Expenditure trends

In the budget for financial year 2024/2025, the Nyamira Water and Sanitation Company has been allocated Ksh. 30,000,000 for recurrent expenditure. The total allocation for the department is Ksh. 30,000,000 expected to deliver the interventions.

In the 1st Supplementary budget for financial year 2024/2025, the Nyamira Water and Sanitation Company has been allocated Ksh. 35,000,000 for recurrent expenditure. The total allocation for the department is Ksh. 35,000,000 expected to deliver the interventions.

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

Summary of Revenue Sources 2024/2025

NO	Revenue Sources	Budget Estimates 2024/2025	1st Supp estimates 2024/2025	Variance	ITEM CODE
1	Equitable Sharable Revenue	30,000,000	35,000,000	5,000,000	9910101
GRAND TOTAL		30,000,000	35,000,000	5,000,000	

PART D: PROGRAMS OBJECTIVES

Program	Strategic Objectives	Outcome
General Administration, Policy planning, and	Enhancing institutional efficiency and effectiveness in implementation and service	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.

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	1st Supp Estimate	
				2024/2025	2024/2025	
Program 1: Policy, Planning, general administration and support services						
General Administration	Administration	Efficient and Effective services Delivered	Salaries and utilities	1	1	
			Payroll processed	1	1	
	Administration	Utility bills	Bills paid	2	2	
	Administration	Training and capacity building	No of courses attended	1	1	
	Administration	Office supplies	No. Office supplies delivered	5	5	
	Administration	Fuel and lubricants	Liters supplied	50,000	50,000	

Part F: Summary of Expenditure by Programmes and Sub-Programmes, 2024/25

	Budget Estimate	1st Supp Estimate	Variance	Item Code
	2024/2025	2024/2025		
General Administration, Policy Planning and Support Services	30,000,000	35,000,000	5,000,000	100105269
Sub-total	30,000,000	35,000,000	5,000,000	

Part G: Summary of Expenditure by Vote and Economic Classification, 2023/24

Economic Classification	Budget Estimates 2024/2025	1st Supp Estimates 2024/2025	Variance
Current Expenditure	30,000,000	35,000,000	5,000,000
Compensation to Employees	2,000,000	2,000,000	0
Social Contribution	722,500	722,500	0
Use of Goods and Services	27,277,500	32,277,500	5,000,000
Other Recurrent	0	0	0
Capital Expenditure	0	0	0
Acquisition of Non-Financial Assets	0	0	0
Total Expenditure	30,000,000	35,000,000	5,000,000

Part H; Summary of Expenditure by Program, Sub-Programme and Economic Classification

Sub-Program 5.1 General Administration and support services			
	Budget Estimate 2024/2025	1st Supp 2024/2025	Variance
Current Expenditure	30,000,000	35,000,000	5,000,000
Compensation to Employees	2,000,000	2,000,000	0
Social Contribution	722500	722500	0
Use of Goods and Services	27,277,500	32,277,500	5,000,000
Total	30,000,000	35,000,000	5,000,000

PART I: HEADS AND ITEMS

a) General administration, policy planning and support services

Item code	Item Description	Budget Estimates 2024/2025	1st Supp Estimates 2024/2025	Variance
2110101	Payment of Salaries and Wages	2,000,000	2,000,000	0
2120101	Social contributions	722,500	722,500	0
3111001	Purchase of Office Furniture and Fittings	1,000,000	1,000,000	0
	Operationalization of the Water Company	20,000,000	22,500,000	2,500,000
2210101	Payment of Utilities and Bills	2,000,000	2,000,000	0
2210712	Capacity Building of Staff	1,500,000	4,000,000	2,500,000
2211201	Refined Fuels and Lubricants for Transport	1,777,500	1,777,500	0
2210809	Board Allowance	1,000,000	1,000,000	0
TOTAL		30,000,000	30,000,000	5,000,000

PART J: PERSONNEL ESTABLISHMENT

JOB GROUP	NUMBER OF INPOST	Target Annual Salary	1st Supp Estimates
		2024/2025	2024/2025
	1	2,722,500	2,994,750
TOTAL	1	2,722,500	2,994,750