

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NYAMIRA

THE PROGRAMME BASED BUDGET

2025/2026

JULY 2025

COUNTY VISION AND MISSION

VISION

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

MISSION

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

FOREWORD

The County Government of Nyamira 2025/2026 Programme Based Budget (PBB) Budget Estimates has been prepared in line with the provisions of Section 125 of the Public Finance Management Act, 2012. The Budget Estimates have been generated based on the County Integrated development plan 2023/2027, Annual Development plan 2025/2026, H.E the Governors Manifesto and County Fiscal Strategy Paper 2025/2026.

The estimates have taken into consideration the equitable share from the national government, Own Source Revenue, Facility Improvement Fund, conditional grants from the government and other development partners. The Budget outlines key priority programs to be funded in 2025/2026 and provides projected estimates in the Medium Term with clearly defined priority objectives, outcomes, expected outputs, and performance indicators for each program.

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

As the County moves to implement the third year of the County Integrated Development Plan 2023-2027, we look forward to improve the lives and livelihoods of our people through this Program Based Budget for the Financial Year 2025/2026.

Regards

Jones Moko Omwenga

Committee Executive Committee Member,

DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND RESOURCE MOBILIZATION

ACKNOWLEDGEMENT

This Budget Preparation went through a consultative process involving all county departments and entities, citizens participation and various stakeholders. This process was coordinated by the County Executive Committee for Finance, Economic Planning and Resource Mobilization, and a team of Economists from the Economic Planning and Budgeting Directorate. Their unwavering commitment and teamwork is hereby duly acknowledged.

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

I also take this opportunity to thank all our partners for their invaluable contribution, either through direct or indirect support especially our sister departments- Finance and Accounting Services for their intellectual and logistical support.

Richard Onyinkwa

County Chief Officer,

ECONOMIC PLANNING AND RESOURCES MOBILIZATION

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CHAPTER ONE

1.0 PROGRAMME BASED BUDGET ESTIMATES 2025/2026 OVERVIEW

1.1 OVERVIEW

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

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

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

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

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

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

The FY 2025/2026 budget is sector based, which majorly borrows from the National Government classification of functions. The County Treasury Circular 1/2024 outlined the guidelines to be observed in the preparation of the County budget under the Medium Term Expenditure Framework. The County Fiscal Strategy Paper 2025 (CFSP) and County Integrated Development Plan 2023-2027 (CIDP) have informed its contents as approved by the County Assembly.

1.2 LEGAL FRAMEWORK AND GUIDING PRINCIPLES FOR THE PROGRAMME BASED BUDGET 2025/2026

The 2025/2026 Budget has been prepared in compliance with the provision of Chapter Twelve of the Constitution and Section 129 of the PFM Act 2012. The fiscal responsibility principles contained in the PFM Act, 2012, Section 107 have been adhered to in preparing the budget so as to ensure prudence and transparency in the management of public resources. It is expected that in approving this budget the Article 131 of the PFM Act 2012 and its regulation of 39 was adhered to, whereby the variation of the budget shall not be more or less than one percent of the total provision in a vote. Besides, the 2025 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 2025/2026 (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 2025. As from 12th February to 14th February 2025 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. Prior to the Public participation fora there was an invite in the local radio station (Vuna Fm) on 18th February 2025, and the Standard Newspaper on 7th February 2025 to consult the public on the coming County Fiscal Strategy Paper consultative fora.

Rationale for Public Participation in the FY 2025/26 Budget

Public participation in the budget process promotes inclusive governance by enhancing transparency, accountability, and citizen engagement. It allows communities to understand and influence how public funds are allocated and spent. Key benefits include:

- Transparency and accountability: Public involvement makes budgeting more open and accessible, improving oversight of public resources.
- Inclusive decision-making: Citizens can voice their needs and priorities, ensuring diverse views are considered.
- Efficiency and effectiveness: Community input helps identify gaps and improve resource allocation.
- Ownership and empowerment: Participation fosters a sense of responsibility and active involvement in local development.
- Trust and legitimacy: Engaging citizens builds confidence in government and strengthens democratic processes.
- Awareness and education: It helps citizens understand public finance and the budgeting process.

The Sub Counties and the Ward Administrators were 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 2025 Nyamira County fiscal strategy paper. The consultations and hearings started with the County Development Plans, Annual Development Plan 2025/2026 conducted on 22nd to 23rd August 2024, Sector Working groups hearings Conducted as from 12th February to 14th February 2025 and CFSP public participation conducted on 19th and 20th February, 2025. A draft County Fiscal Strategy Paper was compiled and circulated to the Executive committee members for their input and adoption as well as the County Budget and Economic Forum Members before onward transmission to the County Assembly for approval.

Table 1.1 shows dates and venues during the public consultations on the County Fiscal Strategy Paper 2025 held on **Wednesday 19th and Thursday 20th February, 2025.**

Table:1:1 Public Consultation venues for CFSP 2025

Sub-County	DATES	WARDS	VENUES	TIME
BORABU	19 TH FEB. 2025	NYANSIONGO	BORABU CDF HALL	8.00AM-5.00PM
	19 TH FEB. 2025	MEKENENE	CHEBILAT MARKET	8.00AM-5.00PM
	19 TH FEB. 2025	ESISE	ESISE MCAS OFFICE	8.00AM-5.00PM
	19 TH FEB. 2025	KIABONYORU	GETARE CHIEF'S CAMP	8.00AM-5.00PM
M A S A B A	19 TH FEB. 2025	RIGOMA	RIGOMA MARKET.	8.00AM-5.00PM
	19 TH FEB. 2025	GACHUBA	GIRANGO CO-OPERATIVE SO	8.00AM-5.00PM
	19 TH FEB. 2025	GESIMA	RITONGO YOUTH POLYTECH	8.00AM-5.00PM
MANGA	19 TH FEB. 2025	MANGA	MANGA WARD MCAS OFFICE	8.00AM-5.00PM
	19 TH FEB. 2025	MAGOMBO	MAGOMBO MARKET	8.00AM-5.00PM
	19 TH FEB. 2025	KEMERA	KEMERA WARD MCAS OFFIC	8.00AM-5.00PM
NYAMIRA NORT	20 TH FEB. 2025	EKERENYO	EKERENYO YOUTH HALL	8.00AM-5.00PM
	20 TH FEB. 2025	BOMWAGAM	ITIBO CHIEFS CAMP	8.00AM-5.00PM
	20 TH FEB. 2025	MAGWAGWA	MAGWAGWA F. C. SOCIETIES	8.00AM-5.00PM

NYAMIRA SOUT	20 TH FEB. 2025	BOKEIRA	KEBORORA GROUNDS	8.00AM-5.00PM
	20 TH FEB. 2025	ITIBO	ITIBO MARKET	8.00AM-5.00PM
	20 TH FEB. 2025	BOSAMARO	MCAs OFFICE GROUND	8.00AM-5.00PM
	20 TH FEB. 2025	BONYAMATUTA	MCAs OFFICE GROUND	8.00AM-5.00PM
	20 TH FEB. 2025	NYAMAIYA	NYAMAIYA ACC GROUND	8.00AM-5.00PM
	20 TH FEB. 2025	BOGICHORA	BONYUNYU MARKET	8.00AM-5.00PM
	20 TH FEB. 2025	TOWNSHIP	MCAs OFFICE	8.00AM-5.00PM

To enhance transparency and ensure citizen involvement in the Program-Based Budget (PBB) 2025/26, the County Treasury conducted public feedback sessions on the draft budget estimates. This public participation exercise, which was also advertised in the local daily, was held on Monday, 2nd June 2025, at the venues listed below.

Table 2: Public Participation venues for Program Based Budget 2025/2026

SUB-COUNTY	DATES	WARDS	VENUES	TIME
Borabu	June 2nd 2025	Nyansiongo	Borabu CDF Hall	8.00am-5.00pm
Masaba North	June 2nd, 2025	Rigoma	Rigoma Market.	8.00am-5.00pm
Manga	June 2nd, 2025	Manga	Manga Social Hall	8.00am-5.00pm
Nyamira North	June 2nd, 2025	Ekerenyo	Ekerenyo Youth Hall	8.00am-5.00pm
Nyamira South	June 2nd, 2025	Bosamaro	MCAs Office Ground	8.00am-5.00pm

1.4 RISKS TO REVENUE COLLECTION AND BUDGET IMPLEMENTATION

- (i) ***Volatility of the political environment and changing political priorities:*** Operating in a political system may pose implemetation challenges as political scenarios changes and its unpredictability becomes a major risk in the operationalization of the policies and programs planned in the medium term.
- (ii) ***Casus fortuitous:*** Natural calamities also pose the greatest risk to the county's development agenda. The most common disasters include disease outbreaks for both livestock and human especially the Covid 19, conflicts, landslide, gulley erosion, lightning, flooding and drought. These calamities can delay programs or lead to collapse of projects. Without proper contingency plans, funds meant for other programs can be redirected to mitigate against the effects of disasters.

- (iii) **Cash flow Fluctuations and Unpredictability:** Internal revenue flow is unpredictable due to fluctuations on a month to month basis. Same applies to equitable share from the national government. The release of the equitable share from the national government has not been regular and budgeting as well as planning for the funds becomes cumbersome thus leading to delays in commencement and completion of projects.
- (iv) **Inflation Rates:** High Inflation rate might destabilize the budgets thus inflating the cost of the projects. This is more pronounced for projects and programmes that rolls over for more than one financial year.
- (v) **Delay in the passage of division of revenue bill.** The CARRA is passed when the County has passed its appropriation act.

1.5 MEMORANDUM TO AMMEND THE ANNUAL DEVELOPMENT PLAN 2025/2026, COUNTY FISCAL STRATEGY 2025, THE GENERAL GUIDELINES:

The County Treasury is in cognizance that some of the adjustments the budget estimates may not be in line with the approved Annual Development Plan 2025/2026 and the County Fiscal Strategy Paper 2025. The adjustments broadly are classified as follows;

- The outcome of the projected Revenues due to County Allocation of Revenue Bill 2025/2026
- Adjustments of the expenditures
- Transfer of the ICT services from the Department of Economic planning to the Department of Education
- and other major shifts in the priority interventions

The budget estimates 2025/2026 have observed the following guidelines:

- Fiscal responsibility principles such as development ratio to recurrent of 30% to 70%

CHAPTER TWO

2.0 THE BUDGET FRAMEWORK FOR 2025/2026 FINANCIAL YEAR

2.1 REVENUE FRAMEWORK FOR 2025/2026 FINANCIAL YEAR

The total anticipated revenue for the 2025/2026 Financial Year is Ksh. 8,646,298,391 comprising of Ksh.6,073,434,356 equitable share, Ksh.383,646,035 unspent balances, Ksh..150,000,000 own source revenue from other departments, Ksh 650,000,000 from Health Facility Improvement Fund, Ksh.28,450,000 from Keroka Municipality, Ksh.40,260,000 from Nyamira Municipality and Kshs. 1,320,508,000 conditional grants from the national government and other development partners.

Table 3: County Projected Revenue Estimates 2025/2026

GFS CODE	REVENUE SOURCES	ACTUAL EST	BASELINE EST	PRINTED EST	MTEF PROJECTIONS	
		2023/2024	2024/2025	2025/2026	2026/27	2027/28
9910201	Equitable share	5,334,198,486	5,523,614,355	6,073,434,356	6,680,777,792	7,348,855,571
9910201	Unspent Balances	204,105,761	469,068,212	383,646,035	422,010,639	464,211,702
Various	Departmental OSR	377,000,000	300,000,000	150,000,000	165,000,000	181,500,000
	FIF (Health Facility Improvement Fund)	230,000,000	450,000,000	650,000,000	715,000,000	786,500,000
	Keroka Municipality OSR	0	40,000,000	28,450,000	31,295,000	34,424,500
	Nyamira Municipality OSR	80000000	60,000,000	40,260,000	44,286,000	48,714,600
	Sub- Total	6,225,304,247	6,842,682,567	7,325,790,391	8,058,369,430	8,864,206,373
CONDITIONAL GRANTS FROM THE NATIONAL GOVERNMENT						
	Roads Maintenance Levy Fund	0	114,508,787	114,508,787	125,959,666	138,555,632
	Community Health Promoters	0	44,370,000	44,370,000	48,807,000	53,687,700
	Basic Salary Arrears for CHW 24/25			19,979,711	21,977,682	24,175,450
	Sub- Total	-	158,878,787	178,858,498	196,744,348	216,418,783
GRANTS FROM DEVELOPMENT PARTNERS						
1320101	Kenya Urban Support Programme (KUSP UDG)	0	19,817,128	19,817,128	21,798,841	23,978,725

	Kenya Urban Support Programme (KUSP UIG)	0	35,000,000	35,000,000	38,500,000	42,350,000
	DANIDA Level 1		7,410,000	5,358,000	5,893,800	6,483,180
1540701	Danida Level 2 & 3	8,778,000	0	5,472,000	6,019,200	6,621,120
1320101	Kenya Agricultural business Development project(sweden)	531,293	10,918,919	10,918,919	12,010,811	13,211,892
1540701	Kenya Devolution Support Program Level I	0	37,500,000	37,500,000	41,250,000	45,375,000
	Kenya Devolution Support Program Level I1			352,500,000	387,750,000	426,525,000
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	0	148,123,322	148,123,322	162,935,654	179,229,220
	Aggregated Industrial Park Programme	250,000,000	0	133,500,000	146,850,000	161,535,000
	County Climate Institutional Support (CCIS)- World Bank	11,000,000	11,000,000	0	0	-
	County Climate Resilience Support (CCRS)- World Bank	162,210,133	162,210,133	162,210,133	178,431,146	196,274,261
	Kenya Informal Settlement Improvement Project (KISIP 11)	112,082,214	0	0	0	-
	Livestock Value Chain Support Project-GOK	28,647,360	0	0	0	-
	National Agricultural Value Chain Development Project (NAVCDP)	200,000,000	151,515,152	231,250,000	254,375,000	279,812,500
	Sub-total	773,249,000	583,494,654	1,141,649,502	1,255,814,452	1,381,395,897
	CONDITIONAL GRANTS UNSPENT BALANCES					
	Roads Maintenance Levy Fund		163	0	0	0
	Kenya Urban Support Programme (KUSP UDG)		10,208,640	0	0	0
	Village polytechnic grants		19,041	0	0	0
	Kenya Devolution		11,320,388	0	0	0

	Support Program Level 11					
	DANIDA		8,963,464	0	0	0
	Climate change resilience FLOCCA		155,247,624	0	0	0
	Nyamira County Aggregated Industrial Park		250,000,000	0	0	0
	KISSIP		82,082,214	0	0	0
	Sub-Total	0	517841534	0	0	0
	TOTAL REVENUE	6,998,553,247	8,102,897,542	8,646,298,391	9,510,928,230	10,462,021,053

Table 4: Details of Grants by Department

VOTE CODES	DEPARTMENT	ACTUAL EST	BASELINE EST	PRINTED EST	MTEF PROJECTIONS	
5260		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
5264	Agriculture, Livestock and Fisheries	421,742,081	162,434,071	242,168,919	266,385,811	293,024,392
5265	Environment, Water, Energy & Natural Resources	173,210,133	173,210,133	162,210,133	178,431,146	196,274,261
5267	Health Services	8,778,000	59,190,000	75,179,711	82,697,682	90,967,450
5268	Land, Physical Planning, Housing and Urban Development	112,082,214	0	148,123,322	162,935,654	179,229,220
5270	Transport & Public Works,	0	114,508,787	114,508,787	125,959,666	138,555,632
5271	Trade, Tourism and Co-operatives Development	250,000,000	0	133,500,000	146,850,000	161,535,000
5274	Public Service Management	0	37,500,000	37,500,000	41,250,000	45,375,000
5275	Nyamira Municipality	0	54,817,128	407,317,128	448,048,841	492,853,725
5280	Keroka Municipality	0	148,123,322		0	0
	TOTAL	965,812,428	749,783,441	1,320,508,000	1,452,558,800	1,597,814,680

Table 5: Own Source Revenue from other departments

Source/Dpts	actual estimates	baseline estimates	printed estimates	projections	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING					
Matatu Park & reg fee/stickers	43,656,687	23,571,842	-	-	-
Disposal of Motor Vehicles	-	-	12,985,553	14,284,108	15,712,519
Imprest Surrender	15,890,930	8,580,094	-	-	-
Administrative Fee	32,915,739	17,772,412			
Rent	30,554	16,497	-	-	-
Sub totals	92,493,910	49,940,846	12,985,553	14,284,108	15,712,519
DEPARTMENT OF AGRICULTURE-CROP DEVELOPMENT					

Agricultural Cess	-	-	2,356,625	2,592,288	2,851,516
Sub totals	-	-	2,356,625	2,592,288	2,851,516
DEPARTMENT OF ENVIRONMENT, MINING AND NATURAL RESOURCES					
Environment, Mining, Energy			4,418,671	4,860,538	5,346,592
Sub totals	-	-	4,418,671	4,860,538	5,346,592
DEPARTMENT OF LANDS, HOUSING AND URBAN DEVELOPMENT					
Build Plan Approval	6,603,467	3,565,453	-	-	-
I/Plot Rent	131,244	70,863	-	-	-
Plot Rent	2,126,685	1,148,275	-	-	-
Lands Survey	799,326	431,585	589,156	648,072	712,879
Physical	35,755,720	19,305,821	26,318,952	28,950,848	31,845,932
Planning Land Rates	19,671,677	10,621,458	14,217,679	15,639,447	17,203,391
Advertisement Charges	5,727,430	3,092,449	1,184,258	1,302,684	1,432,952
Market stall	4,733,340	2,555,703	1,031,023	1,134,126	1,247,538
Rent	25,308,603	13,665,041	845,642	930,206	1,023,226
Sub totals	100,857,492	54,456,650	44,186,710	48,605,381	53,465,919
DEPARTMENT OF WATER, ENVIRONMENT AND NATURAL RESOURCES					
Building material cess	25,679,400	13,865,248	-	-	-
Water, sanitation and irrigation fees	-	-	765,903	842,493	926,743
Sub totals	25,679,400	13,865,248	765,903	842,493	926,743
DEPARTMENT OF YOUTH, GENDER, CULTURE, SPORTS AND SOCIAL SERVICES					
Liquor Licensing	19,067,799	11,144,790	5,833,824	6,417,206	7,058,927
Registration of sports clubs	-	-	35,349	38,884	42,773
Registration fees for social services	12,893	117,314	20,620	22,683	24,951
Library services	-	-	1,767	1,944	2,139
Sub totals	19,080,692	11,262,104	5,891,561	6,480,717	7,128,789
DEPARTMENT OF HEALTH SERVICES					
Public Health	8,831,910	-	-	-	-
Sub totals	8,831,910	-	-	-	-
DEPARTMENT OF TRADE, TOURISM AND COOPERATIVES					
Market Dues	50,923,013	20,602,024	17,131,593	18,844,753	20,729,228
S.B.P	27,157,109	37,348,838	22,823,902	25,106,292	27,616,922
S.B.P Appl.	1,187,387	8,565,362	7,618,862	8,380,749	9,218,823
Trade, Weights & Measures	3,574,923	3,473,492	2,503,914	2,754,305	3,029,735
Sub totals	82,842,432	69,989,717	50,078,272	55,086,099	60,594,709
EDUCATION AND VOCATIONAL SERVICES					
SBP Private schools/ vocational institutions	1,740,468	2,346,271			
Sub totals	1,740,468	2,346,271			
DEPARTMENT OF ROADS, TRANSPORT AND PUBLIC WORKS					
Matatu stickers & reg fee	-	16,974,268	5,302,405	5,832,646	6,415,910
Hire of Machinery & Equipment	-	319,680	-	-	-
Fire & Disaster Management Services	-		1,643,695	1,808,065	1,988,871
Motorcycle Seasonal Stickers	-	-	7,782,803	8,561,083	9,417,192
Public Works approvals	283,633	10,958,265	8,837,342	9,721,076	10,693,184
Sub totals	283,633	28,252,213	23,566,245	25,922,870	28,515,157
DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES DEVELOPMENT					
Livestock Vaccinations	2,251,650	1,122,104	1,178,312	1,296,143	1,425,758
Artificial Insemination Services			883,734	972,108	1,069,318
Slaughter Licensing Fee			29,458	32,404	35,644
Slaughter man licensing			29,458	32,404	35,644
Registration of AI technicians			58,916	64,807	71,288
Registration of Premises			14,729	16,202	17,822

Certificate of transport			88,373	97,211	106,932
Meat Carrier License			22,093	24,303	26,733
cattle movement permit	-	-	330,547	363,602	399,962
Cattle Fee	7,150,100	5,606,333	-	-	-
Slaughter Fee	18,050	115,929	-	-	-
Veterinary	3,936,102	5,024,430	-	-	-
Agricultural cess	31,815,441	20,314,377	-	-	-
fish permits	-	64,860	-	-	-
Sub totals	45,171,343	32,248,034	2,635,621	2,899,183	3,189,101
PUBLIC SERVICE MANAGEMENT					
Storage charges, penalties, fines	-	17,597	14,316	15,748	17,323
Impounding charges	-	117,314	36,911	40,602	44,662
Motor bike stickers	18,720	34,101,915	-	-	-
Human Resource Third party	-	2,346,272	-	-	-
commissions	-	879,852	-	-	-
Administration and compliance			3,063,612	3,369,973	3,706,970
personal emoluments recoveries	-	175,970	-	-	-
Sub totals	18,720	37,638,919	3,114,839	3,426,323	3,768,955
GRAND TOTALS	377,000,000	300,000,000	150,000,000	165,000,000	181,500,000

Table 6: Own Source Revenue from Nyamira Municipality

Revenue Sources	Actual Estimates	Baseline Estimates	New Proposed Estimates	recommended estimates	Projected	
	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	2027/2028
Market stall Rent	0	93,297	-			
Daily Parking	0	1626786	8,780,070	6,996,385	7,696,024	8,465,626
Development permission	0	897,481	1,505,155	1,199,380	1,319,318	1,451,250
Development renewal fee	0	-	1,25 4,296	999,484	1,099,432	1,209,375
Plot Rent	0	393,561	1,254,296	999,484	1,099,432	1,209,375
Phys Planning	0	551,374	-	-	-	-
Land Rates	0	28,697,750	-	-	-	-
Water, sanitation and irrigation fees	0	20,950	-	-	-	-
Lands & Survey	0	61,674	125,430	99,948	109,943	120,938
Advertisement Charges	0	18,175,578	33,865,982	26,986,058	29,684,664	32,653,130
Garbage collection fees	0	331,521	2,508,591	1,998,967	2,198,864	2,418,750
Liquor	0	105,238	-	-	-	-

Trade, Weights & Measures	0	99,449	-	-	-	-
Public Works approvals	0	41,687	-	-	-	-
Veterinary	0	243,311	-	-	-	-
Cattle Fee	0	450,690	-	-	-	-
Agricultural Cess	0	488,989	-	-	-	-
SBP Private schools/vocational institutions	0	257,338	-	-	-	-
Building material transportation fee	0	434,444	627,148	499,742	549,716	604,688
Market Dues	0	159,823	-	-	-	-
S.B.P	0	6,758,979	-	-	-	-
S.B.P Appl.	0	70,746	-	-	-	-
Building inspection fee	0	-	376,289	299,845	329,830	362,813
Animals' movement control fines	0	48,637	75,258	59,969	65,966	72,563
Slaughter Fee	0	2,741	125,430	99,948	109,943	120,938
Storage charges, penalties, fines	0	6,312	26,089	20,789	22,868	25,155
Sub Total	0	60,018,356	50,524,032	40,260,000	44,286,000	48,714,600

Table 7: Own Source Revenue from Keroka Municipality

Revenue Sources	Baseline Estimates	Printed Estimates	Projected estimates	Projected estimates
	2024/2025	2025/2026	2026/2027	2027/2028
Daily Parking	9,460,457	7,000,000	7,700,000.0	8,470,000.0
development permission	1,621,793	1,200,000	1,320,000.0	1,452,000.0
development permission renewal fee	1,351,494	1,000,000	1,100,000.0	1,210,000.0
Plot Rent	1,351,494	1,000,000	1,100,000.0	1,210,000.0
Lands & Survey	135,149	100,000	110,000.0	121,000.0
Advertisement Charges	20,272,408	15,000,000	16,500,000.0	18,150,000.0
Garbage collection fees	2,702,988	2,000,000	2,200,000.0	2,420,000.0
Building material Transport fee	675,747	500,000	550,000.0	605,000.0

Building inspection fee	405,448	300,000	330,000.0	363,000.0
Animal control fee	67,575	50,000	55,000.0	60,500.0
Slaughter Fee	135,149	100,000	110,000.0	121,000.0
Storage charges, penalties, fines	270,299	200,000	220,000.0	242,000.0
TOTAL	38,450,000	28,450,000	31,295,000	34,424,500

2.2 THE EXPENDITURE FRAMEWORK FOR 2025/2026 FINANCIAL YEAR

The total Expenditure for the next financial year is estimated at **Kshs. 8,646,298,391** where recurrent expenditure is **Kshs.5,365,307,614** and development expenditure is **Kshs.3,280,990,391** representing 62% and 38% of the total budget respectively.

Table 8 : Summary and details of both recurrent and development Ceilings per department

Department	Actual Recurrent	Baseline Recurrent	Printed Recurrent	Actual Dev	Baseline Dev Est	Printed Dev Est	Printed Total Estimates	Projections	
	2023/2024	2024/2025	2025/2026	2023/2024	2024/2025	2025/2025	2025/2026	2026/2027	2027/2028
County Assembly	746,578,493	709,762,663	689,414,409	218,400,656	186,000,000	232,000,000	921,414,409	1,013,555,850	1,114,911,435
County Executive	394,872,825	497,833,891	444,949,706	0	0	0	444,949,706	489,444,677	538,389,144
Finance and Accounting services	202,214,853	116,792,265	187,485,391	251,000,000	135,853,006	261,573,174	449,058,565	493,964,422	543,360,864
Crop Development	68,292,177	66,606,333	60,529,200	707,459,187	170,434,071	317,668,919	378,198,119	416,017,931	457,619,724
Environment, Water, Energy & Natural Resources	104,861,140	60,779,448	72,584,289	251,100,000	214,960,133	248,710,133	321,294,422	353,423,864	388,766,251
Education & Vocational Training	518,850,974	492,947,178	470,265,561	52,300,000	49,400,000	108,900,000	579,165,561	637,082,117	700,790,329
Medical Services	706,655,000	697,426,355	926,620,437	73,000,000	450,500,000	419,302,600	1,345,923,037	1,480,515,341	1,628,566,875
Land, Physical Planning, Housing and Urban Development	122,819,579	80,745,805	92,428,464	156,380,373	134,000,000	291,023,322	383,451,786	421,796,965	463,976,661
Water Sanitation and Irrigation	0	48,297,623	44,226,378	0	45,000,000	88,700,000	132,926,378	146,219,016	160,840,917
Transport & Public Works,	103,442,803	118,621,356	107,959,995	181,100,000	487,226,439	435,716,791	543,676,786	598,044,465	657,848,911
Trade, Tourism and Co-operatives Development	43,734,000	71,908,147	45,348,475	316,500,000	15,800,000	256,200,000	301,548,475	331,703,323	364,873,655
Youth, Gender, Culture and Social services	59,389,984	58,675,667	79,788,718	27,900,000	20,500,000	26,800,000	106,588,718	117,247,590	128,972,349
CPSB	58,172,860	61,123,925	57,300,102	0	0	0	57,300,102	63,030,112	69,333,123
Public Service Management	326,948,258	448,310,145	508,085,294	13,000,000	45,500,000	372,500,000	880,585,294	968,643,823	1,065,508,206
Nyamira Municipality	36,745,074	91,876,030	86,783,593	89,981,942	80,817,128	94,295,838	181,079,431	199,187,374	219,106,112
The County Attorney	5,149,000	25,148,539	24,447,242	30,000,000	4,987,040	0	24,447,242	26,891,966	29,581,163
Economic Planning, Resources Mobilization and ICT	245,701,303	217,889,016	178,551,420	45,147,360	33,546,994	20,000,000	198,551,420	218,406,562	240,247,218

Livestock and Fisheries Services	109,962,000	100,644,517	102,917,873	42,200,000	11,000,000	16,500,000	119,417,873	131,359,660	144,495,626
Primary Healthcare	1,025,582,000	1,224,548,663	1,102,065,948	0	34,600,000	41,100,000	1,143,165,948	1,257,482,543	1,383,230,797
Keroka municipality	0	15,612,809	28,559,379	0	163,123,322	20,000,000	48,559,379	53,415,317	58,756,849
Nyamira revenue board	0	7,722,500	13,998,185	0	0		13,998,185	15,398,004	16,937,804
Nyamira disability board	0	6,222,500	4,998,185	0	0		4,998,185	5,498,004	6,047,804
Nyamira Investment Board	0	9,722,500	5,498,185	0	0		5,498,185	6,048,004	6,652,804
Nyamira Water and sanitation company	0	30,000,000.00	30,501,185	0	0	30,000,000	60,501,185	66,551,304	73,206,434
TOTAL	4,879,972,323	5,259,217,875	5,365,307,614	2,455,469,518	2,283,248,133	3,280,990,777	8,646,298,391	9,510,928,230	10,462,021,053

Table 9 : Program and Sub-Program Expenditure Ceilings for the 2025/2026 F/Y

Vote Code	Vote Name	Program Code	Program Name	Sub-Program	Recurrent	Development	Total	projections	
					2025/2026	2025/2026	2025/2026	2026/2027	2027/2028
5261	Nyamira County Assembly	1011005261	Administration, policy planning and support services	Administration, policy planning and support services	337,724,159	122,000,000	459,724,159	516,696,575	568,366,232
		708005261	oversight and management services	oversight and management services	43,506,030	-	43,506,030	47,856,633	52,642,296
		709005261	legislation and representation services	legislation and representation services	308,184,220	110,000,000	418,184,220	460,002,642	506,002,906
				total	689,414,409	232,000,000	921,414,382	1,044,932,594	1,149,425,854
5262	County Executive	701005262	Policy planning, general administration and support services	General administration	197,138,843	-	197,138,843	216,852,727	238,538,000
				Policy Planning and support services	120,340,627	-	120,340,627	132,374,690	145,612,159
		701002562	County Results and delivery Support Services	County Results and delivery Support Services	40,160,880	-	40,160,880	44,176,968	48,594,665
		701075262	Governance advisory, liason, communication support services	Governor's Advisory, Liason, Communication and Support Services	35,576,000	-	35,576,000	39,133,600	43,046,960

		706005262	Coordination and management of county executive affairs and support services	Executive management services	51,733,356	-	51,733,356	56,906,692	62,597,361
				total	444,949,706	-	444,949,706	489,444,677	538,389,144
5263	Finance and Accounting services	701005263	General Administration, Policy Planning and Support Services	General Administration, Policy Planning and Support Services	108,227,057	-	108,227,057	119,049,763	130,954,739
		704015263	accounting services	accounting services	69,858,334	261,573,174	331,431,508	387,674,659	426,442,125
		704025263	audit and risk management services	audit and risk management services	4,000,000	-	4,000,000	4,400,000	4,840,000
		701035263	supply chain management services	supply chain management services	5,400,000	-	5,400,000	5,940,000	6,534,000
				Total	187,485,391	261,573,174	449,058,565	517,064,422	568,770,864
5264	crop development	101005264	General Administration, policy and planning	General Administration	56,989,200	-	56,989,200	62,688,120	68,956,932
				Policy and Planning	2,150,000	-	2,150,000	2,365,000	2,601,500
		102005264	Crop, Agribusiness and land development	crops	1,390,000	317,668,919	319,058,919	306,964,811	337,661,292
				Total	60,529,200	317,668,919	378,198,119	372,017,931	409,219,724
5265	environment, natural resources and mining	100105265	General Administration, Policy Planning and Support Services	General Administration, Policy Planning and Support Services	46,584,289	-	46,584,289	51,242,718	56,366,990
		100405265	Environment and natural resources	Environment and natural resources	10,000,000	2,000,000	12,000,000	13,200,000	14,520,000
		100505265	climate change mitigation and adaptation measures	climate change mitigation and adaptation measures	-	212,210,133	212,210,133	233,431,146	256,774,261

		100205265	energy and mineral resources	energy and mineral resources	16,000,000	34,500,000	50,500,000	56,650,000	62,315,000
				Total	72,584,289	248,710,133	321,294,422	354,523,864	389,976,251
5266	Education and Vocational Training	501005266	General administration and policy planning support services	General administration services and policy support services	408,119,259	-	408,119,259	448,931,185	493,824,303
		502005266	Early childhood and development and management services	ECDE management services	16,346,302	95,900,000	112,246,302	125,010,932	137,512,025
				School feeding Programme	15,000,000	-	15,000,000	16,500,000	18,150,000
			information, communication and technology	information, communication and technology	4,800,000	-	4,800,000	5,280,000	5,808,000
		503005266	Vocational training and Management services	Vocational training	26,000,000	13,000,000	39,000,000	42,900,000	47,190,000
	Total vote				470,265,561	108,900,000	579,165,561	638,622,117	702,484,329
5267	Health-Medical Services	401005267	General administration, policy planning and Support services	General administration and Support services	471,923,037	-	471,923,037	519,115,341	571,026,875
				Policy Planning	-	-	-	-	-
		402005267	Medical Support Services	Medical Support Services	244,697,400	419,302,600	664,000,000	730,400,000	803,440,000
		403005267	Health Products and Technologies Support Services	Health Products and Technologies Support Services	210,000,000	-	210,000,000	198,000,000	217,800,000
			Total	Total	926,620,437	419,302,600	1,345,923,037	1,447,515,341	1,592,266,875
5268	Lands, Housing, Physical planning and survey services	101005268	General administration policy planning and support services	General administration and support services	72,228,464	-	72,228,464	79,451,310	87,396,441
				policy planning and support services	1,400,000	-	1,400,000	1,540,000	1,694,000

		105005268	physical planning and survey services support services	physical planning and survey services	10,000,000	-	10,000,000	11,000,000	12,100,000
		107015268	land management support services	land management support services	4,800,000	41,600,000	46,400,000	51,040,000	56,144,000
		106005268	housing and urban development	housing and urban development	4,000,000	249,423,322	253,423,322	278,765,654	306,642,220
				Total	92,428,464	291,023,322	383,451,786	421,796,965	463,976,661
5269	Water & Sanitation	100105269	General Administration, policy and planning	General Administration	26,226,378	-	26,226,378	28,849,016	31,733,917
				Policy and Planning	-	-	-	-	-
		100305269	Water supplies & management services	Water supplies	17,500,000	88,700,000	106,200,000	121,770,000	133,947,000
		103005264	Irrigation, Drainage & storage services	Irrigation	500,000	-	500,000	550,000	605,000
			Sub-Total		44,226,378	88,700,000	132,926,378	151,169,016	166,285,917
5270	Roads, transport and public works	201005270	General administration policy planning and support services	General administration policy planning and support services	80,659,995		80,659,995	88,725,995	97,598,594
		202005270	roads development and management support services	roads development and management support services	10,800,000	334,008,787	344,808,787	379,949,666	417,944,632
		202035270	transport and mechanical support services	transport and mechanical support services	16,000,000	-	16,000,000	17,600,000	19,360,000
		202005270	public works and disaster management support services	public works and disaster management support services	500,000	-	500,000	550,000	605,000
			integrated road construction	integrated road construction	-	101,708,004	101,708,004	128,902,060	141,792,266

			and maintenance services	and maintenance services					
				Total	107,959,995	435,716,791	543,676,786	615,727,720	677,300,492
52 71	Trade, Tourism, Industry & Cooperative Development	301005270	General administration and policy services	general administration	36,848,475	-	36,848,475	40,533,323	44,586,655
				policy services	2,000,000	-	2,000,000	2,200,000	2,420,000
		302015270	cooperative development	cooperative promotion	1,500,000	10,000,000	11,500,000	12,650,000	13,915,000
		303015271	Industrialization	Industrialization	1,000,000	-	1,000,000	1,100,000	1,210,000
		302005271	Trade	trade development and promotion	2,500,000	246,200,000	248,700,000	253,220,000	278,542,000
		304005271	weights and measures	fair customer practices	1,500,000	-	1,500,000	1,650,000	1,815,000
		303005271	Tourism	tourism promotion and development	-	-	-	-	-
				TOTALS	45,348,475	256,200,000	301,548,475	311,353,323	342,488,655
52 72	Gender, Youth, Sports, Culture & Social Services	701005272	general administration and policy planning	general administration and policy planning	56,288,718	-	56,288,718	61,917,590	68,109,349
		903005272	cultural development and promotion heritage	cultural development and promotion heritage	3,500,000		3,500,000	3,850,000	4,235,000
			gender and social support services	gender and social support services	5,000,000	-	5,000,000	5,500,000	6,050,000
		905005272	youth affairs development and promotion support services	youth affairs development and promotion support services	1,000,000	-	1,000,000	1,100,000	1,210,000
		902005272	promotion and development of sports	promotion and development of sports	11,000,000	26,800,000	37,800,000	42,680,000	46,948,000
				Liquor licencing	3,000,000		3,000,000	3,300,000	3,630,000

	Total				79,788,718	26,800,000	106,588,718	118,347,590	130,182,349
5273	County Public Service Board	100105273	General Administration, Policy Planning and Support Services	General administration and support services	53,918,258	-	53,918,258	59,310,084	65,241,092
				policy planning and support services	1324266	0	1,324,266	1,456,693	1,602,362
				Legal Governance and Compliance	2,057,578	-	2,057,578	2,263,336	2,489,669
	Totals				57,300,102	-	57,300,102	63,030,112	69,333,123
5274	Public Service Management	101005274	county administration and field coordination support services	general administration and support services.	258,085,294	-	258,085,294	283,893,823	312,283,206
				policy development and planning	3,000,000	-	3,000,000	3,300,000	3,630,000
				field coordination and administration	5,000,000	-	5,000,000	5,500,000	6,050,000
		710005274	human resources management and development support services	human resource management	1,000,000	-	1,000,000	1,100,000	1,210,000
				human resource development	197,000,000	-	197,000,000	216,700,000	238,370,000
		702015274	public participation and civic education support services	public participation and civic education support services	2,000,000	-	2,000,000	2,200,000	2,420,000
		702005274	corporate communication support services	corporate communication support services	500,000	-	500,000	550,000	605,000
		101005260	security enforcement and compliance support services	security enforcement and compliance support services	4,000,000	-	4,000,000	4,400,000	4,840,000
		710005260	special programme	special programme	37,500,000	372,500,000	410,000,000	41,250,000	45,375,000

				Total	508,085,294	372,500,000	880,585,294	558,893,823	614,783,206
5275	nyamira municipality Board	101005275	General administrative on policy planning and support services	General administrative on and support services	47,783,593	-	47,783,593	52,561,952	57,818,148
				policy planning and support services	-	-	-	-	-
		100405275	Environmental Support Services	Environmental Services	3,500,000	23,878,710	27,378,710	30,116,581	33,128,239
		106005275	Municipal Infrastructure and Disaster Management support services	Municipal Infrastructure and Disaster Management	35,500,000	70,417,128	105,917,128	526,258,841	578,884,725
				Total	86,783,593	94,295,838	181,079,431	608,937,374	669,831,112
5276	County Attorney	701005276	General Administrative on and support services	General Administrative on	20,735,242	-	20,735,242	22,808,766	25,089,643
		702005276	Legal Governance Legal training, Integrity affairs management and support services	Legal Governance Legal training, Integrity affairs management and support services	3,712,000	-	3,712,000	4,083,200	4,491,520
	Totals				24,447,242	-	24,447,242	26,891,966	29,581,163
5277	Economic Planning & Resource Mobilization	701005277	general administrative on and policy planning	general administrative on and policy planning	137,881,420	-	137,881,420	151,669,562	166,836,518
		702015277	economic planning and budgeting coordination support services	economic planning and budgeting coordination support services	39,480,000	20,000,000	59,480,000	65,428,000	71,970,800
		702025277	monitoring, evaluation and reporting	monitoring, evaluation and reporting	1,190,000	-	1,190,000	1,309,000	1,439,900

	total				178,551,420	20,000,000	198,551,420	218,406,562	240,247,218
5278	Livestock and fisheries	101005278	General Administration, policy and planning	General Administration	89,205,183	-	89,205,183	98,125,701	107,938,271
				Policy and Planning	1,232,690	-	1,232,690	1,355,959	1,491,555
		103005278	fisheries	fisheries	1,000,000	6,000,000	7,000,000	7,700,000	8,470,000
		104005278	livestock	livestock	10,340,000	2,500,000	12,840,000	17,424,000	19,166,400
		104025278	animal health	animal health	1,140,000	8,000,000	9,140,000	10,604,000	11,664,400
				Total	102,917,873	16,500,000	119,417,873	135,209,660	148,730,626
5279	Health - Primary Health Care	401005279	General administration, policy planning and Support services	General administration, policy planning and Support services	975,953,637	-	975,953,637	1,073,549,001	1,180,903,901
		401095279	Preventive and Promotive Health Care	Preventive and Promotive Health Care	126,112,311	41,100,000	167,212,311	185,583,542	204,141,896
		401015279	Health Administration, Planning, Budgeting and M&E	Health Administration, Planning, Budgeting and M&E	-	-	-	-	-
					1,102,065,948	41,100,000	1,143,165,948	1,259,132,543	1,385,045,797
5280	Keroka Municipality	101005280	Finance and administration support services	Administrative support services	25,159,379	-	25,159,379	27,675,317	30,442,849
				Finance and planning	-	-	-	-	-
		100405280	Environmental Support Services	Environmental Services	3,200,000	5,000,000	8,200,000	9,020,000	9,922,000
		106005280	Municipal Infrastructure and Disaster Management support services	Transport and infrastructure	200,000	15,000,000	15,200,000	16,720,000	18,392,000
				Total	28,559,379	20,000,000	48,559,379	53,415,317	58,756,849
5281	Nyamira Revenue Board	701005281	general administration and support	general administration and support	2,998,185	-	2,998,185	3,298,004	3,627,804

			services	services					
		705005281	Revenue Mobilisation	Revenue mobilization	11,000,000	-	11,000,000	12,100,000	13,310,000
	Total				13,998,185	-	13,998,185	15,398,004	16,937,804
5282	Nyamira Disability Board	701005282	general administration and support services	general administration and support services	3,998,185	-	3,998,185	4,398,004	4,837,804
					1,000,000	-	1,000,000	1,100,000	1,210,000
	Total				4,998,185	-	4,998,185	5,498,004	6,047,804
5283	Nyamira Investment Co-operation	701005283	General administration and policy services	general administration	2,000,000	-	2,000,000	2,200,000	2,420,000
				policy services	498,185	-	498,185	548,004	602,804
			Establishment and operationalization of investment	Establishment and operationalization of investment	3,000,000	-	3,000,000	3,300,000	3,630,000
				TOTALS	5,498,185	-	5,498,185	6,048,004	6,652,804
5284	NYAWASCO	701005284	General Administration, policy and planning	General Administration	30,501,185	30,000,000	60,501,185	77,551,304	85,306,434
			Total		30,501,185	30,000,000	60,501,185	77,551,304	85,306,434
					5,365,307,614	3,280,990,777	8,646,298,391	9,510,928,230	10,462,021,053

Table 10 : Economic Classification for 2025/2026 Budget

Economic Classification	Estimates	Projected Estimates	
	2025/2026	2026/2027	2027/2028
	KShs.	KShs.	KShs.
Current Expenditure	5,365,307,614	5,942,821,785	6,550,660,084
2100000 Compensation to Employees	3,362,351,604	3,729,763,198	4,118,358,526
2200000 Use of Goods and Services	1,226,386,097	1,358,961,683	1,492,902,588
2600000 Current Transfers to Govt. Agencies	493,459,711	542,805,683	597,086,250
2700000 Social Benefits	189,591,283	208,550,410	229,405,453
2800000 Other Expense	10,000,000	11,000,000	12,100,000
3100000 Non Financial Assets	68,518,919	75,240,811	82,657,267
4100000 Financial Assets	15,000,000	16,500,000	18,150,000
Capital Expenditure	3,280,990,777	3,608,809,854	3,969,998,841

2200000 Use of Goods and Services	403,956,865	444,352,551	488,787,807
2600000 Capital Transfers to Govt. Agencies	1,810,130,889	1,990,863,978	2,190,258,376
3100000 Non Financial Assets	1,066,903,023	1,173,593,325	1,290,952,658
Total Expenditure	8,646,298,391	9,551,631,639	10,520,658,925

2.2.1 RECURRENT EXPENDITURE FRAMEWORK 2025/2026

The total recurrent expenditure is estimated at **Kshs.5,365,307,614** composed of **Kshs.3,015,964,703** compensation to employees, **Kshs.385,119,251** as social contributions, **Kshs.1,496,846,549** as operations and maintenance, **Kshs.319,697,400** as recurrent funds and **Kshs.147,679,711** for recurrent conditional grants. In this budget, the wage-bill stands at **39.3%**.

Table 11 : Summary of recurrent Interventions

Department/Program/Interventions	Estimates 2025/2026
TOTAL RECURRENT	5,365,307,614
5261: COUNTY ASSEMBLY	689,414,409
Administration, Policy planning and support services	337,724,159
Compensation to employees	170,005,116
Social contributions	27,091,728
Medical Cover	34,000,000
Pending Bills	0
Operations, Utilities, purchases, meetings, workshops, training and capacity building	106,627,315
Oversight and management services	43,506,030
Committee Meetings & Conferences	43,506,030
Legislation and representation services	308,184,220
Compensation to Speaker, MCAs & Partisan Staff	183,539,604
Social contributions	24,713,269
Operations, Utilities, purchases, meetings, workshops, training and capacity building, Ward Office Operations	99,931,347
5262: EXECUTIVE	444,949,706
General administration, policy planning and support services	357,155,657
Compensation to employees	204,330,919
Payment of utility bills	56,064,992
Office operation, purchases and Routine maintenance	32,225,119
Attending internal and external Meetings and Workshop	42,752,000
Capacity Building of departmental staff on promotional course and performance management	21,782,627
County Results and Delivery Support Services	33,721,880
Preparation of annual work plans, strategic plan, procurement plan	5,062,000
Participation in budgeting process	8,688,000

Review of performance management framework	5,840,000
Development of departmental project sustainability reports	7,614,880
Participation in Performance management systems	6,517,000
Governance advisory, liaison, communication support services	24,640,000
Advisory and Press communication services	9,720,000
Co-ordination of the County Liaison services	7,820,000
Audit committee operations and support	7,100,000
Co-ordination and management of County Executive Affairs and Support services	29,432,169
Convening the County Executive Committee	10,000,000
Attending intergovernmental meetings/forums/summit and COG meetings	10,196,667
Economic block meetings	9,235,502
5263: FINANCE AND ACCOUNTING SERVICES	187,485,391
General administration, policy planning and support services	108,227,057
Compensation to Employees	70,977,057
Payments of 5 Utility Bills	420,000
Maintenance of office assets and other inventories	579,200
General office purchase	500,000
Training and capacity building on new financial reporting	4,900,000
Stakeholder engagement	5,000,000
Training and Capacity Building	850,800
Car and mortgage fund	15,000,000
Emergency fund	10,000,000
Motor vehicle insurance cover	-
Accounting Services	69,858,334
Processing payments, reporting and provision of the financial advisory services	3,000,000
Budgetary controls, requisitions and reporting	4,858,334
County Asset Valuation and tagging	18,000,000
Pending bills recurrent	5,000,000
KEMSA Pending Bills	39,000,000
Audit and Risk Management services	4,000,000
Training and capacity building	1,000,000
Special audits and consultancy services	1,000,000
Audit quarterly reporting	1,000,000
Risk policy document development	1,000,000
Supply chain management services	5,400,000
Conduct of market surveys	3,000,000
Training and capacity building	590,000
Evaluation of tenders	810,000
Preparation of procurement plans	1,000,000
5264: CROP DEVELOPMENT	60,529,200
General administration, policy planning and support services	59,139,200
Compensation to Employees	56,989,200
Payments of 5 Utility Bills	500,000

Maintenance of office assets and other inventories	500,000
General office purchase	650,000
Extension Services	500,000
Crop, Agribusiness and land development services	1,390,000
Payments of Utility Bills	240,000
General office purchase	200,000
Maintenance of Office Equipment	950,000
5265: ENVIRONMENT, NATURAL RESOURCES AND MINING	72,584,289
General administration, policy planning and support services	46,584,289
Compensation to employees	45,584,289
Payment of utility bills	300,000
General office purchase	400,000
Maintenance of office assets and other inventories	300,000
Environment and natural resources	10,000,000
Garbage collection	10,000,000
Energy and mineral resources Services	16,000,000
Promotion of renewable energy	500,000
Capacity building of staff	500,000
Payment of electricity bills for street lights	15,000,000
5266: EDUCATION AND VOCATIONAL TRAINING	470,265,561
General administration, policy planning and support services	408,119,259
Payments of Salaries and other Wages	369,789,259
Social contribution	-
Payments of Utilities and Bills	170,000
General office operations	500,000
Budget preparation	1,500,000
Refined fuel and lubricants	5,000,000
Preparation and adoption of bills policies and plans.	150,000
Training and capacity building	150,000
Meetings and workshops	860,000
Education support Fund	30,000,000
ECDE Management support services	31,346,302
Curriculum implementation	1,968,800
Quality assurance and standards	500,000
Formulation of policy on ECDE Labour-based Classes	5,000,000
School feeding Programme	15,000,000
Capacity building	527,502
General office operations	350,000
Academic day	3,000,000
Digital Learning	5,000,000
Vocational Training and management services	26,000,000
VTC Capitation (Instructional materials for VTC)	5,000,000
VTC Bursary and Scholarship	20,000,000

VTC Quality assurance and standards	1,000,000
Information Communication and Technology	4,800,000
Review of Ict policy	500,000
Capacity building of staffs	500,000
Internet connectivity	1,000,000
Maintenance of server	500,000
Revamping of website	1,300,000
VOIP Connectivity	1,000,000
5267: MEDICAL SUPPORT SERVICES	926,620,437
General administration, policy planning and Support services	471,923,037
Compensation to employees	471,923,037
Medical Support Services	244,697,400
FIF	244,697,400
Health ;Products and Technologies Supports services	210,000,000
Facilities stocked with essential medicines and medical supplies (EMMS) annual	200,000,000
Supportive supervision to hospitals	10,000,000
5268: LANDS, HOUSING AND URBAN DEVELOPMENT	92,428,464
General administration and policy planning	73,628,464
Payment of salaries and wages	68,128,464
payment of bills	1,400,000
General office utilities	200,000
General office purchases	500,000
Capacity building of staff	1,400,000
General office operations	2,000,000
Physical planning and survey services	10,000,000
Survey and demarcation public land across the county	10,000,000
Land management support services	4,800,000
preparation of land management and survey act	2,800,000
Revenue optimization	2,000,000
Urban development	4,000,000
Establishment of Manga, Ikonge and Nyansiongo Municipalities	4,000,000
5269: WATER AND SANITATION	44,226,378
General administration, policy planning and support services	26,226,378
Payment of salaries and wages	24,726,378
payment of bills	500,000
General office purchases	500,000
Capacity building of staff	500,000
Water supplies and management services	17,500,000
Payment of the electricity bills	15,000,000
Repair and maintenance of boreholes	2,000,000
water management services/fuel and motor-vehicle	500,000
Irrigation, Drainage and storm water storage services	500,000
Irrigation management services	500,000

5270: ROADS, TRANSPORT AND PUBLIC WORKS	107,959,995
General Administration Policy Planning Support	80,659,995
Payment of Salaries	79,159,995
Payments of Utility Bills	850,000
Maintenance of office Assets and Inventories	50,000
Purchase of Office Supplies	300,000
Training and capacity building of staffs and Other	300,000
Roads Development and Management Support Services	10,800,000
Fuel for integrated road development projects	10,000,000
Construction and Rehabilitation of County Roads	800,000
Transport and Mechanical Support Services	16,000,000
Maintenance of Motor Vehicles	1,000,000
Motor vehicle insurance cover	15,000,000
Public Works and Disaster Management Support Services	500,000
Emergency operations	500,000
5271: TRADE, CO-OPERATIVE AND TOURISM DEVELOPMENT	45,348,475
General administration, policy planning and support services	38,848,475
payment of wages and salaries	36,848,475
preparation of budget and planning documents	750,000
development bill, traders loan regulations, market managements policy	1,250,000
Co-operative promotion	1,500,000
capacity building of cooperative societies leader	500,000
carrying out cooperative supervisions	500,000
cooperative inspections/audit	500,000
Industrialization and small and micro enterprises support services	1,000,000
renovation and refurbishment	250,000
management of industrial park project	500,000
procuring tools and equipment	250,000
Trade development and promotion	2,500,000
traders capacity building	500,000
market infrastructure maintenance & repair	500,000
market management	500,000
trade fairs and exhibitions	500,000
business regulation and revenue generation	500,000
Weights and measures support services	1,500,000
training of traders and consumers	75,000
calibrations of weights and measures working	225,000
verification /calibrations of traders weighing and	565,000
carry out impromptu inspection of traders premises	120,000
investigate complaint and prosecutions	115,000
establishment of weights and measures workshop	400,000
5272: GENDER, SPORTS AND CULTURE	79,788,718
General administration and policy planning	56,288,718

payment of wages	43,288,718
utility bills	1,500,000
Fuel and Lubricants	4,000,000
Purchase of Vehicle for ECM Gender	7,000,000
purchase of office equipment and operations	500,000
Cultural development and promotion heritage	3,500,000
cultural activities and festivals (Cultural Week)	2,500,000
purchase of office equipment and operations	1,000,000
Gender and social support services	5,000,000
African girl child, and PLWDs, GBV, SGBV, etc.)	5,000,000
Youth affairs development and promotion support services	1,000,000
sensitization of youth on drug, alcohol abuse, teenage	500,000
pregnancy, early marriage and suicide	250,000
mentorship of youth on enterprise	250,000
Promotion and development of sports	11,000,000
KICOSCA	2,000,000
Marathon Race Activities	3,000,000
Governor's cup	6,000,000
Liquour Licensing	3,000,000
Liquour Licensing & Inspections	3,000,000
5273: COUNTY PUBLIC SERVICE BOARD	57,300,102
General administration, policy planning and support services	57,300,102
Payments of Salaries and other Wages	50,702,654
Payment of utility bills	1,028,922
General office assets purchased	1,609,162
Maintenance of office assets and other inventories	577,520
Planning and capacity building	1,324,266
Settlement of court cases	1,000,000
Sensitization of values and principles	1,057,578
5274: PUBLIC SERVICE MANAGEMENT	508,085,294
General administration and policy planning	266,085,294
Payment of salaries and wages	253,085,294
Sub-County and Ward Operations	5,000,000
payment of bills and utilities	1,000,000
Devolution Conference	4,000,000
General office operations	3,000,000
Human resource management and development	198,000,000
medical cover	190,000,000
Training and Capacity Building of Staff	5,000,000
Internship Programme	2,000,000
performance management	1,000,000
Security enforcement and compliance	4,000,000

Training and Capacity Building of Staff	200,000
General office purchases	3,500,000
Compliance promotion ,monitoring and evaluation	300,000
Special Programme	37,500,000
KDSP Level 1	37,500,000
Corporate communication	500,000
Corporate communication	500,000
Public participation	2,000,000
Public participation and civic education	2,000,000
5275: NYAMIRA MUNICIPALITY BOARD	86,783,593
General administration and support services	47,783,593
Payment of salaries and wages	46,225,393
Payment of utilities and bills	758,200
General office purchases	300,000
Fuel & Lubricants	500,000
Municipal infrastructural and disaster management	35,500,000
Disaster management	500,000
KUSP UIG	35,000,000
Environmental and social services	3,500,000
Casuals - Garbage collection	3,500,000
5276: COUNTY ATTORNEY	24,447,242
General administration and support services	20,735,242
Payments of Salaries and other Wages	18,947,242
payment of utilities and bills	1,288,000
office operation, purchase and routine maintenance	500,000
Legal, Legal training, Integrity affairs and management support services	3,712,000
Court attendance	1,212,000
legal literacy and legal awareness	1,320,000
Court fees	1,000,000
Gazetment and publication	180,000
5277: ECONOMIC PLANNING, RESOURCES MOBILIZATION AND ICT	178,551,420
General administration and policy planning	137,881,420
Payments of Salaries and other Wages	132,381,420
Payment of utilities and bills	500,000
General Purchases	500,000
Maintenance of office inventories	1,500,000
Purchase of furniture	1,000,000
Rent for liaison office	2,000,000
Economic Planning and budgeting co-ordination support services	39,480,000
Training of budgeting officers on Hyperion and other short courses	1,480,000
Develop Statistical Abstract and updating the county profile	2,000,000
Review of the strategic Plans	2,000,000

Printing and Publishing	4,000,000
Annual Development Plan	6,000,000
County Budget Review Outlook Paper	3,500,000
County Fiscal Strategy Paper and Debt management	10,500,000
Annual Program-Based Budget	10,000,000
Monitoring. Evaluation and Reporting	1,190,000
Monitoring and evaluation of projects	500,000
Stakeholders review conferences	210,000
Preparation of the monitoring and evaluation handbook	480,000
5278: LIVESTOCK AND FISHERIES SERVICES	102,917,873
General administration and support services	90,437,873
Compensation to Employees	88,222,873
Payments of 5 Utility Bills	174,000
Maintenance of office assets and other inventories	558,310
General office purchase	250,000
Preparation of Budget and other Policy documents(ADP, CBROP,SECTOR PLANS,CFSP and PBBS)	500,000
Preparation of Livestock bill	232,690
Fisheries development and promotion support services	1,000,000
Payments of Sub-county Utility Bills	20,000
Maintenance of office assets and other inventories	670,500
General office purchase	309,500
Coordination and Management of Livestock Policies and Programmes	10,340,000
Animal Bull castration	3,000,000
Vaccine Procured	3,000,000
Procurement of AI accessories	3,000,000
Meat Inspection	1,000,000
Payments of Sub-county Utility Bills	100,000
Maintenance of office assets and other inventories	240,000
Animal health diseases and meat inspection support services	1,140,000
Payments of Sub-county Utility Bills	240,000
Maintenance of office assets and other inventories	240,000
General office purchase	660,000
5279: PRIMARY HEALTH SERVICES	1,102,065,948
General administration and support services	975,953,637
Payment of salaries	975,953,637
Preventive and promotive health care	126,112,311
Community Health promoters (Grant)	44,370,000
Stipend to CHP	40,000,000
DANIDA County Contribution	10,932,600
DANIDA Level 1 25/26 Allocation	5,358,000
DANIDA Level 2 & 3 25/26 Allocation	5,472,000
Salary Arrears for County Government Health Workers	19,979,711

5280: KEROKA MUNICIPALITY BOARD	28,559,379
General administration and support services	25,159,379
Payment of salaries and wages (recruitment of staff)	23,959,379
Payment of utilities and bills	400,000
General office purchases	800,000
Municipal infrastructural and disaster management	200,000
Catering	200,000
Environmental and social services	3,200,000
Payment of casual labourors	3,000,000
Trainer allowance	200,000
5281: NYAMIRA REVENUE BOARD	13,998,185
General administration and support services	13,998,185
Payment of salaries and wages(recruitment of The Chief Executive Officer)	2,498,185
Payment of utilities and bills	100,000
General office purchases (Furniture and other office	400,000
Revenue Administration Cost	4,000,000
Revenue enhancement	5,000,000
Board Allowances	1,000,000
preparation of the finance Act	1,000,000
5282: NYAMIRA DISABILITY BOARD	4,998,185
General administration and support services	4,998,185
Payment of salaries and wages(recruitment of The	2,498,185
Payment of utilities and bills	500,000
General office purchases (Furniture and other office	500,000
Operations (Fuel and maintenance etc)	500,000
Board Allowances	500,000
Training and capacity building	500,000
NYAMIRA INVESTMENT CORPORATION	5,498,185
Administration, Policy planning and support services	5,498,185
Payment of salaries and wages(recruitment of The	2,498,185
Establishment and Operationalization of investment	3,000,000
NYAMIRA WATER & SANITATION COMPANY	30,501,185
Administration. Policy planning and support services	30,501,185
Payment of salaries and wages(recruitment of The Chief executive Officer)	22,498,185
Payment of utilities and bills	1,000,000
General office purchases (Furniture and other office)	500,000
Operationalization of NYAWASCO	5,000,000
Operations (Fuel and maintenance etc)	503,000
Board Allowances	1,000,000
TOTAL RECURRENT	5,365,307,614

Table 12: Summary of departmental recurrent ceilings expenditure for the budget 2025/2026

Department	Actual Recurrent	Baseline Recurrent	Printed Recurrent	Projections	Projections
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
County Assembly	746,578,493	709,762,663	689,414,409	734,732,594	808,205,854
County Executive	394,872,825	497,833,891	444,949,706	489,444,677	538,389,144
Finance and Accounting services	202,214,853	116,792,265	187,485,391	163,333,930	179,667,323
Crop Development	68,292,177	66,606,333	60,529,200	66,582,120	73,240,332
Environment, Water, Energy & Natural Resources	104,861,140	60,779,448	72,584,289	79,842,718	87,826,990
Education & Vocational Training	518,850,974	492,947,178	470,265,561	517,292,117	569,021,329
Medical Services	706,655,000	697,426,355	926,620,437	986,282,481	1,084,910,729
Land, Physical Planning, Housing and Urban Development	122,819,579	80,745,805	92,428,464	101,671,310	111,838,441
Water Sanitation and Irrigation	0	48,297,623	44,226,378	48,649,016	53,513,917
Transport & Public Works,	103,442,803	118,621,356	107,959,995	118,755,995	130,631,594
Trade, Tourism and Co-operatives Development	43,734,000	71,908,147	45,348,475	49,883,323	54,871,655
Youth, Gender, Culture and Social services	59,389,984	58,675,667	79,788,718	87,767,590	96,544,349
CPSB	58,172,860	61,123,925	57,300,102	63,030,112	69,333,123
Public Service Management	326,948,258	448,310,145	508,085,294	558,893,823	614,783,206
Nyamira Municipality	36,745,074	91,876,030	86,783,593	95,461,952	105,008,148
The County Attorney	5,149,000	25,148,539	24,447,242	26,891,966	29,581,163
Economic Planning, Resources Mobilization and ICT	245,701,303	217,889,016	178,551,420	196,406,562	216,047,218
Livestock and Fisheries Services	109,962,000	100,644,517	102,917,873	113,209,660	124,530,626
Primary Healthcare	1,025,582,000	1,224,548,663	1,102,065,948	1,212,272,543	1,333,499,797
Keroka municipality	0	15,612,809	28,559,379	31,415,317	34,556,849
Nyamira revenue board	0	7,722,500	13,998,185	15,398,004	16,937,804
Nyamira disability board	0	6,222,500	4,998,185	5,498,004	6,047,804
Nyamira Investment Board	0	9,722,500	5,498,185	6,048,004	6,652,804
Nyamira Water and sanitation company	0	30,000,000.00	30,501,185	33,551,304	36,906,434
TOTAL	4,879,972,323	5,259,217,875	5,365,307,614	5,802,315,120	6,382,546,632

Table 13: Summary of Compensation to Employees per department

Department	Actual Estimates	Baseline Estimates	Printed Estimates	Projections	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
County Assembly	347,941,534	350,792,004	353,544,720	388,899,192	427,789,111

County Executive	179,933,929	183,371,712	97,869,188	107,656,107	118,421,717
Finance and Accounting services	40,195,735	57,220,271	61,505,063	67,655,569	74,421,126
Crop Production	43,845,489	55,018,844	50,394,711	55,434,182	60,977,600
Environment, Water, natural resources, mining and energy	65,776,190	30,958,499	37,763,340	41,539,674	45,693,641
Education & Vocational Training	333,904,939	286,925,949	305,183,543	335,701,897	369,272,087
Medical services	385,066,887	477,800,989	428,887,672	471,776,439	518,954,083
Land, Physical Planning, Housing and Urban Development	102,482,769	62,708,073	58,590,732	64,449,805	70,894,786
Water, Sanitation and Irrigation	-	30,071,251	22,825,212	25,107,733	27,618,507
Transport & Public Works,	94,436,169	90,006,209	75,473,948	83,021,343	91,323,477
Trade, Tourism and Co-operatives Development	25,735,941	35,729,988	34,058,269	37,464,096	41,210,505
Youth, Gender, Culture and Social services	43,258,089	40,072,933	36,185,984	39,804,582	43,785,041
CPSB	35,154,316	45,995,319	45,995,319	50,594,851	55,654,336
Public Service Management	223,742,903	233,065,633	213,862,634	235,248,897	258,773,787
Nyamira Municipality	13,136,965	42,298,067	38,298,067	42,127,874	46,340,661
Keroka Municipality Board	-	10,189,420	21,535,990	23,689,589	26,058,548
County Attorney	-	16,675,211	14,973,914	16,471,305	18,118,436
Economic Planning, Resources Mobilization and ICT	157,414,298	129,757,501	117,870,805	129,657,886	142,623,674
Livestock and Fisheries Services	92,812,929	86,125,831	79,171,902	87,089,092	95,798,001
Primary Healthcare	996,917,959	1,026,973,661	896,646,635	986,311,299	1,084,942,428
Nyamira Disability Board	-	2,000,000	1,775,685	1,953,254	2,148,579
Nyamira Revenue Board	-	2,000,000	1,775,685	1,953,254	2,148,579
Nyamira investment corporation	-	2,000,000	1,775,685	1,953,254	2,148,579
Nyamira water & sanitation company	-	2,000,000	20,000,000	22,000,000	24,200,000
Total	3,181,757,041	3,299,757,365	3,015,964,703	3,317,561,173	3,649,317,291

Table 14 : Summary of Social Contributions

Department	Actual Estimate	Baseline Estimates	Printed Estimates	Projection	Projection
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028

County Assembly	41,672,144	52,233,395	51,804,997	56,985,497	62,684,046
County Executive	7,898,424	20,959,207	10,979,544	12,077,498	13,285,248
Finance and Accounting services	9,176,000	9,471,994	9,471,994	10,419,193	11,461,113
Crop Production	2,849,707	7,087,489	6,594,489	7,253,938	7,979,332
Environment, natural resources, mining and energy	6,287,433	7,820,949	7,820,949	8,603,044	9,463,348
Education & Vocational Training	41,717,454	64,605,716	64,605,716	71,066,288	78,172,916
Medical services	173,323,776	43,035,366	43,035,366	47,338,903	52,072,793
Land, Physical Planning, Housing and Urban Development	11,626,440	11,537,732	9,537,732	10,491,505	11,540,656
Water, Sanitation and Irrigation	-	5,726,372	1,901,166	2,091,283	2,300,411
Transport & Public Works,	2,506,073	4,315,147	3,686,047	4,054,652	4,460,117
Trade, Tourism and Co-operatives Development	4,665,916	4,428,159	2,790,206	3,069,227	3,376,149
Youth, Gender, Culture and Social services	7,089,840	7,102,734	7,102,734	7,813,007	8,594,308
CPSB	5,112,262	4,707,336	4,707,335	5,178,069	5,695,875
Public Service Management	18,526,392	42,744,512	39,222,660	43,144,926	47,459,419
Nyamira Municipality	-	8,077,963	7,927,326	8,720,059	9,592,064
Keroka Municipality Board	-	2,423,389	2,423,389	2,665,728	2,932,301
County Attorney	-	3,973,328	3,973,328	4,370,661	4,807,727
Economic Planning, Resources Mobilization and ICT	12,024,000	20,233,115	14,510,615	15,961,677	17,557,844
Livestock and Fisheries Services	6,136,817	10,018,686	9,050,971	9,956,068	10,951,675
Primary Healthcare	11,626,440	79,307,002	79,307,002	87,237,702	95,961,472
Nyamira Disability Board	-	722,500	722,500	794,750	874,225
Nyamira Revenue Board	-	722,500	722,500	794,750	874,225
Nyamira investment corporation	0	722,500	722,500	794,750	874,225
Nyamira water & sanitation company	0	722,500	2,498,185	2,748,004	3,022,804
Total	362,239,118	412,699,591	385,119,251	423,631,176	465,994,294

Table 15: Conditional Grants in recurrent

Vote No	Department	Actual Est	Baseline Est	Printed Est	Projections	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
5265	Environment, Water, natural resources, mining and energy	11,000,000	11,000,000		24,200,000	26,620,000

5267	Medical services		-	75,179,711	-	-
5274	Public Service Management	-	0	37,500,000	-	-
5275	Nyamira Municipality	1,255,798	35,000,000	35,000,000	38,500,000	42,350,000
5279	Primary Healthcare	18,220,110	59,190,000		46,386,736	51,025,410
	Total	30,475,908	105,190,000	147,679,711	109,086,736	119,995,410

Table 16: Summary of funds in recurrent expenditure

Vote No	Department	Actual Estimates	Baseline Estimates	Printed Estimates	Projections	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
5263	Finance and Accounting services	30,000,000	15,000,000	25,000,000	27500000	30250000
5266	Education & Vocational Training	133,218,112	120,415,513	50,000,000	33000000	36300000
5267	Medical services	161,000,000	0	244,697,400	269,167,140	296,083,854
5271	Trade, Tourism and Co-operatives Development	10,000,000	15,000,000	0	0	0
	Total	334,218,112	150,415,513	319,697,400	329,667,140	362,633,854

Table 17: Summary of operations and maintenance allocation to each departments

Vote No	Department	Actual Estimates	Baseline Estimate	Printed Estimates	Projections	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
5261	County Assembly	313,397,095	306,737,264	284,064,692	288,847,906	317,732,696
5262	County Executive	214,938,896	293,502,972	336,100,974	369,711,071	406,682,179
5263	Finance and Accounting	169,542,906	35,100,000	91,508,334	57,759,167	63,535,084
5264	Agriculture Crop Development	22,778,292	4,500,000	3,540,000	3,894,000	4,283,400
5265	Environment, Water, Energy & Natural Resources	40,376,529	11,000,000	27,000,000	29,700,000	32,670,000
5266	Education & Vocational Training	14,980,340	21,000,000	50,476,302	55,523,932	61,076,325
5267	Medical Services	204,616,417	176,590,000	210,000,000	198,000,000	217,800,000
5268	Land, Physical Planning, Housing and Urban Development	13,920,834	6,500,000	24,300,000	26,730,000	29,403,000
5269	Water, Sanitation and Irrigation	0	12,500,000	19,500,000	21,450,000	23,595,000
5270	Transport & Public Works,	23,556,819	24,300,000	28,800,000	31,680,000	34,848,000
5271	Trade, Tourism and Co-Operatives Development	20,394,050	16,750,000	8,500,000	9,350,000	10,285,000
5272	Youth, Gender, Culture and Social Services	9,774,000	11,500,000	36,500,000	40,150,000	44,165,000

5273	CPSB	17,906,282	10,421,270	6,597,448	7,257,193	7,982,912
5274	Public Service Management	113,229,000	172,500,000	217,500,000	239,250,000	263,175,000
5275	Nyamira Municipality	23,799,091	6,500,000	5,558,200	6,114,020	6,725,422
5276	County Attorney	1,049,000	4,500,000	5,500,000	6,050,000	6,655,000
5277	Economic Planning, Resources Mobilization and ICT	77,525,095	67,898,400	46,170,000	50,787,000	55,865,700
5278	Livestock and Fisheries Services	11,948,291	4,500,000	14,695,000	16,164,500	17,780,950
5279	Primary Health Care	23,131,819	59,078,000	50,932,600	56,025,860	61,628,446
5280	Nyamira Disability Board	0	3,500,000	2,500,000	2,750,000	3,025,000
5281	Nyamira Revenue Board	0	5,000,000	11,500,000	12,650,000	13,915,000
5282	Keroka Municipality	0	3,000,000	4,600,000	5,060,000	5,566,000
5283	Nyamira Investment Cooperation		7,000,000	3,000,000	3,300,000	3,630,000
5284	Nyamira Water & Sanitation Company		27,277,500	8,003,000	8,803,300	9,683,630
	Total	1,316,864,756	1,291,155,406	1,496,846,550	1,547,007,949	1,701,708,744

2.3 Development Expenditure Framework 2025/2026

The total development expenditure estimates for the 2025/2026 Financial Year amount to **Kshs. 3,280,990,777** translating into **37.9%** of the total budget. This consists of **Kshs.1,345,735,575** for Flagship projects, **Kshs.1,172,828,289** for Development grants, **kshs.357,124,313** made for ward based projects and **Kshs.405,302,600** as Facility Improvement Fund for Development.

Table 18: Details of Development Expenditure and Projects in the 2025/2026 FY

Department	Vote/Program/Intervention	Location/ Ward	Budget Estimates
County Assembly	County Assembly	VOTE TOTAL	232,000,000
	Administration, Policy planning and support services	Program Total	122,000,000
	Completion of the County Assembly Office Block	Flagship	100,000,000
	County Assembly Office Block Pending Bill	Flagship	22,000,000
	Legislation and representation services	Program Total	110,000,000
	Construction of Ward Office Septic Tanks	Flagship	70,000,000
	Drilling and equipping of Boreholes with Water Tower and Kiosk	Flagship	40,000,000
Finance and Accounting services	Finance and Accounting services	VOTE TOTAL	261,573,174
	P.2 Accounting and Financial Services.	Program Total	261,573,174
	Pending Bills	Flagship	261,573,174

	Crop Development Services	VOTE TOTAL	317,668,919
	P.1 Crop, Agribusiness and Land Management Services	Program Total	317,668,919
	Support of soil and fertility improvement programmes	Flagship	5,000,000
	Establish plant Clinics in every subcounty	Flagship	1,000,000
	NAVCDP - County contribution	Flagship	40,000,000
	NAVCDP - Grant	Flagship - Grant	231,250,000
	Kenya Agricultural Business Development Project - Sweden Grant (8000 PAVCAs and 100 PAVCOs using approved capacity building plan on business development)	Flagship - Grant	10,918,919
	distribution of certified seeds and subsidised fertilizer (FLOCCA)	Flagship	20,000,000
	Purchase of Avocados	MAGWAGWA	500,000
	Renovation & solar lighting at tea buying centres & vegetable collection centres across the Ward (Embari, Birongo, Metamaywa Junction, Nyanchonori, Matangi, Nyatieko, Mobamba, Kewanda, Nyabogoye, Sengera, Botana & Riyabe)	RIGOMA	3,000,000
	Construction of Riabwonche Tea Buying Center	Flagship	6,000,000
	Education and Vocational training	VOTE TOTAL	108,900,000
	P.1 Early Childhood Development Education (ECDE)	Program Total	95,900,000
	Construction of Omobiro ECDE Class	BOKEIRA	3,500,000
	Construction of ECDE Class at Monga Primary	BOMWAGAMO	3,500,000
	Construction of Nyabisimba ECDE class	BONYAMATUTA	3,200,000
	Construction of Kuura ECDE class	BOSAMARO	3,500,000
	Construction of Kianginda ECDE class	BOSAMARO	3,500,000
	Construction of Mwancha ECDE Centre & toilet	EKERENYO	4,000,000
	Construction of Nyansakia Primary ECDE Class	ESISE	3,500,000
	Construction of Nderema Primary ECDE Classes	ESISE	3,500,000
	Construction of Endemu Primary ECDE Classes	ESISE	3,500,000
	Construction of 2 ECDE Classes	GACHUBA	7,000,000
	Construction of Nyantaro, Mochenwa, Esani, Nyamoteneneri and Nyabuya ECDE Classes	GESIMA	11,500,000
	Construction of Getangwa ECDE Class	ITIBO	3,500,000
	Construction of ECDE class at Mokwerero Primary	KEMERA	3,500,000
	Construction of ECDE Centre at Nyangoge & Omonono Primary	KIABONYORU	7,000,000
	Construction of ECDE class at Kenyerere PAG Primary	MAGOMBO	3,500,000
	Construction of ECDE Classes	MAGWAGWA	3,500,000
	Construction of Omogwa ECDE Class	MANGA	3,200,000
	Renovation of Nyagacho ECDE	MEKENENE	1,000,000
	Construction of Bugo ECDE Centre	NYAMAIYA	3,500,000

	ECDE Classes at Simbauti Primary	NYANSIONGO	0
	Construction and renovation of various ECDE centres	RIGOMA	5,000,000
	Construction of Nyamira Primary ECDE Centre	TOWNSHIP	8,000,000
	Construction of Bomondo Primary ECDE Centre	TOWNSHIP	4,000,000
	P.2 Vocational Training Centers	Program Total	13,000,000
	Construction of Administration block at Nyainogu VTC	BONYAMATUTA	1,500,000
	Equipping of Mangongo VTC	NYAMAIYA	1,500,000
	Construction of Tuition Block at Kiobwoye VTC	Flagship	10,000,000
	Environment and natural resources	VOTE TOTAL	248,710,133
	P.1: Environmental Protection and Management services	Program Total	2,000,000
	Material Recovery Centre	Flagship	2,000,000
	P.2: Climate Change Services	Program Total	212,210,133
	FLOCCA-CCRS Grant	Flagship - Grant	162,210,133
	FLOCCA - County Contribution	Flagship	50,000,000
	P.3 Energy Resources Services	Program Total	34,500,000
	Solarization of streetlights CBD	Flagship	20,000,000
	Replacement and repair of solar powered street lights	Flagship	3,000,000
	Installation of solar lights (12)	ESISE	2,000,000
	Installation of streetlights at Nyangoge - Borabu TTI,Nyabikomu TBC,Machungo junction	KIABONYORU	1,500,000
	Installation of Street Lights at Miruka & Nyasore Market	NYAMAIYA	0
	Streetlighting across the ward	MANGA	500,000
	Streetlighting across the ward	MEKENENE	2,500,000
	Installation of Street lights at Kijauri & its environs	NYANSIONGO	3,000,000
	Installation of Street Lights across the Ward	MAGWAGWA	2,000,000
	Medical services	VOTE TOTAL	419,302,600
	Medical Support Services	Program Total	419,302,600
	Nyamwetuereko eye Hospital (FIF)	Flagship	
	FIF	Flagship	405,302,600
	Improvement of at least one health facility per ward under FIF @2M	Flagship	
	Completion of the Ekerenyo Sub-County Hospital (FIF)	Flagship	
	Completion of the Isolation center (1st Phase) (FIF)	Flagship	
	Completion of Landscaping, Access Pavement and retainer wall at Doctors Plaza (FIF)	Flagship	
	Proposed Renovation and installation of new cooling system at NCRH Mortuary (2nd Phase) (FIF)	Flagship	
	Equipping of Gesima Hospital	Flagship	3,500,000
	Equipping ensoko Hospital	Flagship	3,500,000
	Equipping of Magwagwa Mental Hospital	Flagship	7,000,000
	Primary Healthcare	VOTE TOTAL	41,100,000
	Primary Health Care Services	Program Total	41,100,000
	Nyabweri HC - servant quarters	BOMWAGAMO	3,000,000
	Equipping of Sironga Industrial Park Health Center	Flagship	4,000,000

	Completion of twin staff house at Nyakeore Health Centre	BONYAMATUTA	1,500,000
	Refurbishing of Kenyerere HC maternity room	BONYAMATUTA	500,000
	Completion of Staff House at Motagara HC	Flagship	2,000,000
	Renovation of Ikonge Dispensary	EKERENYO	2,000,000
	Expansion of Gachuba Health Centre	GACHUBA	3,000,000
	Fencing of Nyaiguta & Riamoni dispensaries	GESIMA	600,000
	Repair & fencing of Geta Dispensary	GESIMA	1,000,000
	Completion of Kiendege Health Centre	KEMERA	1,000,000
	Completion of Nyagacho HC	MEKENENE	4,000,000
	Completion of Mwongori & Nyaronge Dispensary	MEKENENE	4,000,000
	Equipping of health centres across the ward	NYAMAIYA	0
	Construction of Nyangoso Maternity Wing & Twin Staff Hse	Flagship	12,500,000
	Renovations and construction of toilet at Riomanga Health Facility and completion of Biticha Morera Dispensary	RIGOMA	2,000,000
	Lands, Housing and Urban Development	VOTE TOTAL	291,023,322
	P.2 Urban Development and Housing	Program Total	249,423,322
	Completion of County Headquarters Offices	Flagship	74,400,000
	Kenya Second Informal Settlement Improvement (KISIP 2) - Keroka Municipality	Flagship - Grant	148,123,322
	County Contribution to KISIP 2	Flagship	12,000,000
	Shoeshiner Shed at Nyamira CBD Stage	TOWNSHIP	600,000
	Bodaboda sheds	BONYAMATUTA	1,000,000
	Construction of Public toilet at Konate	BONYAMATUTA	1,100,000
	Gravelling, murraming, installation of solar lights at Kebirigo Market backstreets	BONYAMATUTA	1,500,000
	Bodaboda sheds	ESISE	1,500,000
	Construction of Public toilet at Kiendege open play ground	KEMERA	1,500,000
	Construction of 2 Boda Boda Sheds	EKERENYO	700,000
	Boda Boda sheds	ITIBO	1,000,000
	Construction of Boda boda shed	GACHUBA	1,000,000
	Construction of Boda Boda Sheds across the Ward	MAGOMBO	1,000,000
	Construction of Riakworo Boda Boda Shed	GESIMA	1,500,000
	Construction of Mosobeti Boda Boda Shed	GESIMA	1,500,000
	Construction of Boda Boda Sheds across the Ward	RIGOMA	1,000,000
	P.3 Land Management and Support Services	Program Total	41,600,000
	Preparation of Valuation Roll	Flagship	41,600,000
	Roads, Transport and Public Works	VOTE TOTAL	435,716,791
	Roads Development and Management Support Services	Program Total	334,008,787
	Roads Maintenance Levy Fund FY 2024/25 Allocation	Flagship - Grant	114,508,787
	Ongoing Road Projects (Pending Obligations)	Flagship	25,500,000

	Esani-Risa-Irianya-Ritongo (8.5Kms) and Culverts	Flagship	9,000,000
	Bomwagamo-Township Link Road Bridge/Health Center	Flagship	22,000,000
	Nyabirorwe bridge-Nyabirorwe catholic-Sironga society-Bosose Junction	BOGICHORA	1,900,000
	Kenyenya- Nyabiosi SDA-Geta junction-Nyairasa Tea Buying Center-Mensire junction	BOGICHORA	2,400,000
	Bosiango Primary-Makairo bridge	BOGICHORA	1,200,000
	construction of Bridges	BOGICHORA	3,000,000
	Rionyambu-Nyamokeri Rianyaribari-Nyamokeri Bwa Aori-Salama Academy	BOGICHORA	2,500,000
	Construction of Omosasa Bridge	Flagship	4,500,000
	Nyaisa junction-Eronge-Kereri junction-Eronge health center Nyaramba	BOGICHORA	2,200,000
	Kioge Coffee Factory-Rionyangi junction	BOGICHORA	2,200,000
	Bonyunyu-Omosasa-Rioyako-Riatengeya	BOGICHORA	5,100,000
	Repair of Nyaobe bridge	BOKEIRA	1,200,000
	Construction of roads cross the ward	BOKEIRA	4,000,000
	Installation of culverts	BOKEIRA	3,000,000
	Repair & mantainance of machinery	BOKEIRA	2,300,000
	Construction of Nyageita bridge	BOMWAGAMO	5,000,000
	Grading and Gravelling Nyakeore TBC-Riatunga TBC	BONYAMATUTA	1,000,000
	Opening and Grading of Turning Point-Miringa-Kianyabongere-Migingo Road	BONYAMATUTA	5,000,000
	Construction of roads across the Ward	BOSAMARO	19,000,000
	St Clare-Sere-Egesero	EKERENYO	1,500,000
	Itibonge-Chichuma-Nyamaruma	EKERENYO	1,500,000
	Ikonge Primary-Nyaora-Bogisero	EKERENYO	1,500,000
	Riechieri-Nyangundi-Ekegogi	EKERENYO	1,500,000
	Sere-Rianyamweno-Kea	EKERENYO	1,500,000
	Obwari-Riagetugi-Kiamogake road	EKERENYO	1,500,000
	Road mantanance across the ward	ESISE	4,000,000
	Insatallation of Culverts & 1 box culvert	ESISE	2,000,000
	Mantainance of roads (purchase of murram,fuel & culverts	GACHUBA	5,000,000
	Purchase of murram	GESIMA	1,000,000
	Mosobeti-Entorobo-Nyaronge	GESIMA	1,500,000
	Purchase of Culverts	GESIMA	1,000,000
	Grading & Murraming Ritongo-Nyabiosi-Mochenwa Road	GESIMA	3,000,000
	Road Surveying Itibo ward	ITIBO	1,000,000
	Construction of Itibo Junction-Nyasore-Kiabonyoru road	ITIBO	5,000,000
	Hiring of road construction machines across Itibo Ward	ITIBO	5,000,000
	Road mantanance across the ward	ITIBO	2,500,000
	Installation of culverts across Itibo roads	ITIBO	1,000,000
	Road mantanance across the ward	KEMERA	1,500,000

	Grading & gravelling of Omogonchoro - Kiendege road	KEMERA	2,000,000
	Grading & gravelling of Kemera rooche - Eriasibu road	KEMERA	2,000,000
	Grading & gravelling of Nyagechenche - Charara - Momoma road	KEMERA	3,500,000
	Nyamarambe box culvert	KEMERA	2,000,000
	Purchase of fuel, murram & culverts	KIABONYORU	3,000,000
	Construction of a foot bridge	KIABONYORU	1,000,000
	Purchase of Murram, Fuel & installation of culverts across the Ward	MAGOMBO	5,000,000
	Road maintainance across the ward	MAGWAGWA	2,000,000
	Culverts & Murram	MAGWAGWA	1,000,000
	Nyaikuro-Gesure-Bokondo-Nyabioto	MANGA	3,500,000
	Riorina-Ogesanda-Riaguto-Gatuta Dispensary-Riamosoti road	MANGA	2,000,000
	Ikobe Primary School-Riakuma-Bigogo Primary-Riamangaa	MANGA	1,500,000
	Road maintainance across the ward	MEKENENE	1,500,000
	Construction of box culvert at Rianyaanga / Tinderet bridge	NYANSIONGO	2,000,000
	Completion of Rikenye, Bocharia and Botana roads	RIGOMA	1,000,000
	Kiongongi- Riakuma Bridge/Box Culvert	Flagship	12,000,000
	Fuel, Murram & Box culverts and drainage	TOWNSHIP	10,000,000
	Integrated Road Construction and Maintenance Services	Program Total	101,708,004
	Roads maintenance countywide	Flagship	0
	Fuel for production	Flagship	65,208,004
	Road surveys and inspection (fuel for operations, purchase of measurement equipment and field allowances)	Flagship	10,000,000
	Purchase of murram	Flagship	15,000,000
	Establishment of Mechanical and Transport Unit offices/yard (Fencing and securing equipment/machinery/plant)	Flagship	1,500,000
	Road Construction-Maintanance of Heavy Machinery	Flagship	10,000,000
	Water and Sanitation	VOTE TOTAL	88,700,000
	Water and Supplies Development Services	Program Total	88,700,000
	Distribution of Water at Ensoko-Riamangera-Isoge Water schemes	Flagship	15,000,000
	Completion of Nyambaria, Nyandoche, Tinga-Ekoro	Flagship	10,000,000
	Construction of water tank at Nyaora spring	BOGICHORA	2,500,000
	Spring Protection	BOKEIRA	1,000,000
	Construction of Kiabiraa bore hole	BOMWAGAMO	3,000,000
	Rehabilitation of a borehole at Kebirigo market - Purchase of pumb, tank, solar & water distribution	BONYAMATUTA	2,000,000
	Pipping of nyabisimba water project & distribution	BONYAMATUTA	1,000,000

	Spring Protection	BONYAMATUTA	600,000
	Girigiri Water Project	Flagship	2,500,000
	Rehabilitation of Marani Water Project	Flagship	500,000
	Rehabilitation of Nyangena Water Project	Flagship	1,500,000
	Equipping of Kiamogake borehole	EKERENYO	1,500,000
	Water distribution	GACHUBA	2,000,000
	Repair of Miriri Borehole	GACHUBA	500,000
	Springs protection (4)	GACHUBA	1,000,000
	Water distribution at Gesima water borehole	GESIMA	500,000
	Protection of water springs	GESIMA	600,000
	Spring protection	ITIBO	1,000,000
	Water distribution at Nyakegogi water project	KEMERA	1,000,000
	Drilling a borehole at Entanda / Nyangenangeni	KEMERA	2,000,000
	Spring protection across the Ward	KIABONYORU	2,000,000
	Equipping of borehole and water distribution at Nyankongo	KIABONYORU	4,500,000
	Kiabonyoru (Nyabikomu) water project KPLC & repair	KIABONYORU	1,000,000
	Spring protection across the Ward (10)	MAGOMBO	2,000,000
	Pipping and water distribution at Bogwendo borehole	MAGOMBO	1,000,000
	Pipping and water distribution at Rionguti borehole	MAGOMBO	1,000,000
	Pipping and water distribution at Mokomoni borehole	MAGOMBO	1,000,000
	Riogoro borehole solar panels repair & water distribution	MAGOMBO	1,000,000
	Equipping and water distribution at Sirate Health Centre borehole	MAGOMBO	2,000,000
	Pipping and water distribution at Magombo borehole	MAGOMBO	2,000,000
	Water projects distribution	MAGWAGWA	7,500,000
	Spring protection	MAGWAGWA	1,000,000
	Protection of Springs	MANGA	1,000,000
	Water distribution - Gesure project	MANGA	2,000,000
	Water distribution - Nyamache mange & Tombe project	MANGA	3,000,000
	Water distribution - Sengera project	MANGA	1,000,000
	Spring Protection across the ward	MEKENENE	1,000,000
	Drilling of a borehole	NYAMAIYA	0
	Spring Protection across the ward	NYANSIONGO	0
	Repair & replacement of a motar at Omosocho water project	NYANSIONGO	0
	Construction of Kijauri Stage & Mosiabano borehole	NYANSIONGO	-
	Water distribution	RIGOMA	1,000,000
	Spring protection (5)	RIGOMA	1,000,000
	Spring protection	TOWNSHIP	1,000,000
	Spring protection	TOWNSHIP	2,000,000
	Trade	VOTE TOTAL	256,200,000
	Trade Development and Promotional Services	Program Total	246,200,000
	Aggregated Industrial Park- GoK Grant	Flagship - Grant	133,500,000
	County Aggregated Industrial Park - County	Flagship	80,000,000

	Contribution		
	Land for Kebirigo Livestock Market	Flagship	3,000,000
	(Livestock)Markets Fencing(Ikonge,Miruka, Metamaywa)	Flagship	2,000,000
	Shoe shiner Sheds with umbrellas	Flagship	4,000,000
	Repair And Maintenance Of Market Infrastructure(2 Per Sub County	Flagship	5,000,000
	construction of toilets and biodigestors in market: kebirigo, kemera, Tinga & Ikonge	Flagship	10,000,000
	Finishing of Nyamusi Market	Flagship	3,000,000
	Repair of Kioge Market toilets	BOMWAGAMO	500,000
	Construction of bodaboda sheds (Kebirigi, Nyapara II, Bondeni, Kenyena & Konate)	BONYAMATUTA	1,200,000
	Construction of Boda boda shed at Obwari junction	EKERENYO	500,000
	Fencing of Tombe Market	MANGA	500,000
	Construction of a toilet at Chepilat Market	MEKENENE	1,000,000
	Construction of Boda Boda shed at Nyaronde	NYANSIONGO	0
	Construction of Boda Boda shed at Kijauri town	NYANSIONGO	0
	Construction of Boda Boda shed at Tindereti	NYANSIONGO	0
	Construction of roadside market stalls / sheds for traders	RIGOMA	1,000,000
	Support for common interest groups and youth with car washes, tents & chairs, shoe polish sites	RIGOMA	1,000,000
	Co-operatives Development Services	Program Total	10,000,000
	Distribution of coffee seedlings	Flagship	10,000,000
	Gender	VOTE TOTAL	26,800,000
	Promotion And Development Of Sports	Program Total	26,800,000
	Manga Stadium Pavillion fittings	Flagship	5,000,000
	Manga Stadium football pitch	Flagship	3,500,000
	Manga Stadium Inner Perimeter fence	Flagship	5,000,000
	Manga Stadium Running Track and Drainage	Flagship	5,000,000
	Purchase and distribution of equipment and sport materials to all teams within across the Ward	BONYAMATUTA	1,000,000
	Completion of levelling of Nyachogochogo Primary Playfield	Flagship	1,000,000
	Provision of Sports equipment to Sere & Ekerenyo Football Clubs	EKERENYO	1,000,000
	Purchase and distribution of sports equipment to Clubs	KEMERA	500,000
	Distribution of sporting equipment to various clubs across the Ward	MAGOMBO	500,000
	Purchase of Sports equipment to Clubs	MANGA	300,000
	Sporting equipment to clubs across the Ward	NYAMAIYA	0
	Flaship stadiums and playing grounds levelling, drainage works and other infrastructure	RIGOMA	4,000,000
	Nyamira Municipality	VOTE TOTAL	94,295,838
	P1. Environmental Services	Program Total	23,878,710
	Fuel for Production	Flagship	10,000,000

	Purchase of Backhoe machine	Flagship	6,300,000
	Street lighting programme	Flagship	7,578,710
	P2: Municipal Infrastructure and Disaster Management	Program Total	70,417,128
	Improvement of Backstreets to bitumen standards (Nyamira Primary-Catholic-BwOchichi) County Contribution	Flagship	0
	Improvement of Backstreets to bitumen standards (Nyamira Primary-Catholic-BwOchichi) County Contribution	Flagship - Grant	0
	Yaya Center- Biego -Nyangoso - Florida/Gesonso Road (KDSP II)	Flagship - Grant	0
	Improvement of Kebirigo-Bundo-Bomondo Primary to Bitumen Standards Phase I (KDSP II)	Flagship - Grant	0
	KDSP County contribution	Flagship	0
	Construction of modern kiosks in Nyamira CBD Stage	Flagship	20,000,000
	Construction of Geseneno boda boda shed	Flagship	600,000
	Construction of storm water drainage systems and Culverts	Flagship	10,000,000
	KUSP(UDG)- County contribution	Flagship	20,000,000
	KUSP(UDG) Improvement of Kebirigo-Bundo-Bomondo Primary to Bitumen Standards Phase II (KDSP II)	Flagship - Grant	19,817,128
	Livestock and Fisheries development	VOTE TOTAL	16,500,000
	Programme1: Fisheries Development and Promotion Services	Program Total	6,000,000
	FUEL	Flagship	1,000,000
	Establishment of a modern fish hatchery	Flagship	5,000,000
	Programme 2: Livestock Promotion and Development	Program Total	2,500,000
	Supply of Chicks to groups	BONYAMATUTA	1,000,000
	Construction of a fish pond - Sere Youth Group	EKERENYO	500,000
	Purchase of poultry and fingerlings	MAGWAGWA	1,000,000
	Agriculture value chains: Purchase of bee hive	NYAMAIYA	0
	Programme 3.Livestock Health diseases and Meat Inspection Support Services	Program Total	8,000,000
	Vaccine Procured	Flagship	3,000,000
	Procurement of AI accessories	Flagship	2,500,000
	Bulls castrated	Flagship	1,500,000
	Meat Inspection	Flagship	1,000,000
	Agriculture value chains: Construction of cattle dip	NYAMAIYA	0
	Keroka municipality	VOTE TOTAL	20,000,000
	P2; Environmental Services	Program Total	5,000,000
	Fuel for Production	Flagship	5,000,000
	P3; Municipal Infrastructure and Disaster Management	Program Total	15,000,000
	Construction of a Social Hall and Toilets	Flagship	5,000,000
	Construction of storm water drainage systems and Culverts	Flagship	5,000,000

	Streets lights installation	Flagship	5,000,000
	Public Service Management	VOTE TOTAL	372,500,000
	Special programme		20,000,000
	KDSP County contribution	Flagship	20,000,000
	KDSP Level II Grant		352,500,000
	Nyamira pry-bwochichi road (KDSP II)	Flagship - Grant	42,500,000
	Equipping Magwagwa Psyc hospital (KDSP II)	Flagship - Grant	50,000,000
	Construction of keroka mortuary (KDSP II)	Flagship - Grant	50,000,000
	Improvement of KMTC hospital road to bitumen (KDSP II)	Flagship - Grant	15,000,000
	Yaya center to Gesonso/ Shivling road (KDSP II)	Flagship - Grant	150,000,000
	Kijauri SCH inpatient ward (KDSP II)	Flagship - Grant	45,000,000
	Economic Planning	VOTE TOTAL	20,000,000
	Revenue Mobilization	Program Total	20,000,000
	Nyamira North revenue office	Flagship	5,000,000
	Revenue office Masaba	Flagship	5,000,000
	Renovation of the Borabu Revenue office	Flagship	5,000,000
	Pre-feasibility studies	Flagship	5,000,000
	NYAWASCO	VOTE TOTAL	30,000,000
	Water Development Services	Program Total	30,000,000
	Seed capital for NYAWASCO	Flagship	15,000,000
	Solarization of water pumping	Flagship	15,000,000
	GRAND-TOTAL		3,280,990,777

Table 19: Summary of Development Expenditure Ceilings 2025/2026

Department	Actual Dev	Baseline Dev Est	Printed Dev Est	Projections	
	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
County Assembly	218,400,656	186,000,000	232,000,000	310,200,000	341,220,000
Finance and Accounting services	251,000,000	135,853,006	261,573,174	353,730,491	389,103,541
Crop Development	707,459,187	170,434,071	317,668,919	305,435,811	335,979,392
Environment, Water, Energy & Natural Resources	251,100,000	214,960,133	248,710,133	274,681,146	302,149,261
Education & Vocational Training	52,300,000	49,400,000	108,900,000	121,330,000	133,463,000
Medical Services	73,000,000	450,500,000	419,302,600	461,232,860	507,356,146
Land, Physical Planning, Housing and Urban Development	156,380,373	134,000,000	291,023,322	320,125,654	352,138,220
Water Sanitation and Irrigation	0	45,000,000	88,700,000	102,520,000	112,772,000
Transport & Public Works,	181,100,000	487,226,439	435,716,791	496,971,726	546,668,898
Trade, Tourism and Co-operatives Development	316,500,000	15,800,000	256,200,000	261,470,000	287,617,000
Youth, Gender, Culture and Social services	27,900,000	20,500,000	26,800,000	30,580,000	33,638,000
Public Service Management	13,000,000	45,500,000	372,500,000	409,750,000	450,725,000
Nyamira Municipality	89,981,942	80,817,128	94,295,838	103,725,422	114,097,964
The County Attorney	30,000,000	4,987,040	0	0	0

Economic Planning, Resources Mobilization and ICT	45,147,360	33,546,994	20,000,000	22,000,000	24,200,000
Livestock and Fisheries Services	42,200,000	11,000,000	16,500,000	22,000,000	24,200,000
Primary Healthcare	0	34,600,000	41,100,000	46,860,000	51,546,000
Keroka municipality	0	163,123,322	20,000,000	22,000,000	24,200,000
Nyamira Water and sanitation company	0	0	30,000,000	44,000,000	48,400,000
TOTAL	2,455,469,518	2,283,248,133	3,280,990,777	3,609,089,855	3,969,998,840

Table 20: Summary of Development expenditure Details 2025/2026

Department	Baseline Estimates	Printed Estimate	Printed 2025/2026				
	2023/2024	2024/2025	Flagship Projects	Grants	Funds	Ward based	Total
County Assembly	218,400,656	186,000,000	232,000,000	0	0	0	232,000,000
County Executive	0	0	0	0	0	0	0
Finance and Accounting Services	251,000,000	135,853,006	261,573,174	0	0	0	261,573,174
Crop Production	707,459,187	8,000,000	72,000,000	242,168,919	0	3,500,000	317,668,919
Environment, Water, Energy & Natural Resources	251,100,000	52,750,000	75,000,000	162,210,133	0	11,500,000	248,710,133
Education & Vocational Training & ICT	52,300,000	49,400,000	10,000,000.00	0	0	98,900,000	108,900,000
Medical Services	73,000,000	50,500,000	14,000,000	0	405,302,600		419,302,600
Land, Physical Planning, Housing and Urban Development	156,380,373	134,000,000	128,000,000	148,123,322	0	14,900,000	291,023,322
Water, Sanitation and Irrigation	0	45,000,000	29,500,000	0	0	59,200,000	88,700,000
Transport & Public Works,	181,100,000	372,717,652	190,183,691	114,508,787	0	131,024,313	435,716,791
Trade, Tourism and Co-Operatives Development	316,500,000	15,800,000	117,000,000	133,500,000	0	5,700,000	256,200,000
Youth, Gender, Culture and Social Services	27,900,000	20,500,000	19,500,000	0	0	7,300,000	26,800,000
Cpsb	0	0	0	0	0	0	0
Public Service Management	13,000,000	8,000,000	20,000,000	352,500,000	0	-	372,500,000
Nyamira Municipality Board	89,981,942	61,000,000	74,478,710	19,817,128	0	-	94,295,838
Keroka Municipality Board	0	15,000,000	20,000,000	0	0	-	20,000,000
County Attorney	0	4,987,040	0	0	0	-	0
Economic Planning, Resources Mobilization	30,000,000	33,546,994	20,000,000	0	0	-	20,000,000
Livestock and Fisheries Services	45,147,360	11,000,000	14,000,000	0	0	2,500,000	16,500,000
Primary Healthcare	42,200,000	34,600,000	18,500,000	0	0	22,600,000	41,100,000

Nyamira Disability Board	0	0	0	0	0	-	0
Nyamira Revenue Board	0	0	0	0	0	-	0
Nyamira Investment Co-operation	0	0	0	0	0	-	0
Nyamira Water and Sanitation Company			30,000,000	0	0	-	30,000,000
Total	2,455,469,518	1,238,654,692	1,345,735,575	1,172,828,289	405,302,600	357,124,313	3,280,990,777

CHAPTER THREE

3.0 VOTE NO: 520000000

3.1 VOTE TITLE: COUNTY ASSEMBLY

3.2 PART A: MISSION

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

3.3 PART B: VISION

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

3.4 PART C: STRATEGIC OBJECTIVES

PROGRAMME	STRATEGIC OBJECTIVES
P1: Administration, policy planning, and support services	To enhance institutional capacity, efficiency, and effectiveness in service delivery and legislative operations.
P2: Oversight and management services	To promote transparency, accountability, and good governance in the use of public resources.
P3: Legislation and representation services	To strengthen the legislative and representative role of the County Assembly for effective law-making and citizen engagement.

3.4 PART D: BUDGET INFORMATION AND PERFORMANCE REVIEW

3.4.1 EXPENDITURE TRENDS

The Printed Estimates for the Financial Year 2024/2025, allocated Kshs. 797,762,663, with Kshs. 699,762,663 earmarked for recurrent expenditure and Kshs. 98,000,000 for development initiatives. These allocations were aimed at supporting key deliverables and outputs as outlined in the departmental work plans and strategic priorities.

In the Financial Year 2025/2026, the County Assembly has been allocated Kshs 921,414,409 with Kshs. 689,414,409 set aside for recurrent spending and Kshs. 232,000,000 designated for development expenditure. This allocation is expected to facilitate effective legislation, oversight,

and representation, while also enhancing institutional efficiency and infrastructure development to support legislative functions.

3.4.2 Major Achievements for the Period under Review 2024/2025-2026/2027

The County Assembly has been able to undertake the following key projects which are expected to enhance performance of the County Assembly's key mandate of legislation, representation and oversight

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

3.4.3 Constraints and Challenges in Budget Implementation and How They Are Being Addressed.

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 the 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 the County Assembly require capacity building on the role of the County Assembly.

3.4.4 Major Services/Outputs to be provided in MTEF Period 2024/2025-2026/2027

Objective 1: Enhance Representation Role of the Members of the County Assembly

- Capacity build Members on representation role as Members of the County Assembly.
- Equipping offices to enable the members of the County Assembly discharge their mandate effectively.
- Promote Members' welfare in terms of providing medical insurance, Group Personal Accident and WIBA and Service gratuity.

Objective 2: Enhance the Legislative Process in the County Assembly

- Legislative process will be enhanced through publications and production of bills and laws and regulations enacted by the County Assembly.
- Capacity building of the Members of the County Assembly on methods of legislative scrutiny and drafting of laws.

Objective 3: Improve Oversight functions of the County Assembly

- Conduct quarterly trainings and workshops on the oversight functions and the areas of oversight under the mandate of committees.
- Provide competent, timely and adequate technical and secretariat support to both the Assembly committees and the plenary at all times.
- Facilitate participation of stakeholders in the oversight processes at the Committee stages.

Objective 4: County Assembly Service – Human Resource Development Program

- Implement a training programme based on the Training Needs Assessment Report for the staff of the County Assembly.
- Capacity building of the County Assembly Service Board (CASB) on corporate governance.
- Promotion of the staff welfare, medical insurance cover, car and mortgage loans and retirement benefits.
- Institute mechanisms that promote staff and team performance in the County Assembly.

Objective 5: Infrastructural Development and Facilities

- Completion of the County Assembly office block to provide adequate office space and equipment to the Members and staff of the County Assembly.
- Provide clean water at the County Assembly at the Ward level by drilling boreholes and installing water kiosks.
- Enhance library services and archives.
- Enhance ICT infrastructure within the County Assembly.

4.0 SUMMARY OF PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS

Table 4.1: Summary of Programme Outputs, Performance Indicators and Targets

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 2024/2025	Targets 2025/26	Targets 2026/27	Targets 2027/28
Clerks Department	Bills/Laws	Number of bills introduced in the County Assembly	12	15	20	30
		Number of motions introduced and concluded	16	28	40	55
		Amendment of standing orders	0	1	1	2
	Representation	Number of petitions considered	10	15	20	25
		Number of Statements issued	20	30	40	60
Legal Department	Drafted Legislative Instruments	Number of bills drafted	6	15	30	40
		Number of vellum copies prepared for assent or transmission to Senate	9	20	30	35
		Number of committee stage amendments drafted	10	30	40	50
	Legal Advisory services	Provision of legal advice and opinions to County Assembly	Timely advisory issued	Timely advisory issued	Timely advisory issued	Timely Advisory issued

Programme: P.2 Legislative Oversight						
Outcome: Good Governance.						
Sub Programme: SP.2.1 Legislative Oversight						
Deliver Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2024/2025	Targets 2025/2026	Targets 2026/2027	Targets 2027/28

Clerks Department	Oversight over usage Public resources	Committee reports on budget preparation	8	22	40	50
		Committee reports on budget implementation	6	8	8	10
		PAC/PIC reports on audited accounts of County Government	2022/23/24 3	2024/25 4	2025/26 4	2026/27 4
	Enhanced Governance in Public Service	Committee investigatory reports	5	8	10	14
		Committee reports on legislations	5	8	10	12
		Number of statements and questions issued	10	15	20	25
		Reports on vetting of state officers	20	29	30	40
		Organize study and inspection tours for members of county assembly	15	20	20	30
Research Department	Improved process of legislation	Prepare briefs for committees	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs
		Preparing briefs and reports on bills for committees	10	20	35	40
		Undertake of research surveys	2	2	2	4
Budget Department	Improved process of scrutiny and oversight of the budget	Prepare briefs on budget for committees	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs	Timely and quality briefs
		Preparation of reports on budget matters for committees	5	6	6	8
		Prepare reports on money bills	11	20	35	40

Programme: P.3 General Administration, Planning and Support Services						
Outcome: Efficient and effective Service Delivery						
Sub Programme: SP.3.1 General Administration, Planning and Support Services						
Deliver Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2024/2025	Targets 2025/2026	Targets 2026/2027	Targets 2027/2028
Joint Services	Enhanced Staff Performance	Efficient and effective Service Delivery	60%	75%	80%	85%

		Preparation of the Annual Report	1	1	1	1
		Preparation of quarterly reports	4	4	4	4
		Preparation of Strategic Plan	1 review of strategic plan	-	1 strategic plan	-
	Improved Working Environment	Adequate office space, ICTs, and other facilities	60%	70%	75%	80%
Office of the Speaker	Promotion of Legislative Diplomacy	Participate in CAF meetings and other national and international forums	6 forums	20 forums	25 forums	30 forums
		Hosting of visiting delegations	All visiting delegations hosted	All visiting delegations hosted	All visiting delegations hosted	All visiting delegations hosted
	Providing effective service for legislation	Organize and participate in weekly chamber meetings for the speaker	24 meetings	32 meetings	32 meetings	40 meeting
Clerks Department	Promotion of effective legislative services	Participate in SOCCAT meetings and other forums	14 meetings	22 meetings	22 meetings	22 meetings
Legal Department	Provision of Litigation and Compliance Services	Provision of litigation and compliance advice and opinions to County Assembly	Timely advisory issued	Timely advisory issued	Timely advisory issued	Timely Advisory Issued
Hansard Department	Efficient Hansard services	Provision of Hansard reports for all House proceedings	Timely provision of all reports	Timely provision of all reports	Timely provision of all reports	Timely Provision of all reports
		Provision of verbatim reports for all Committee proceedings	Timely provision of all reports	Timely provision of all reports	Timely provision of all reports	Timely provision of all reports
Sergeant at Arms Department	Credible security	Effective security for members, staff and	Enhanced security in Assembly	Enhanced security in Assembly	Enhanced security in Assembly	Enhanced

	within County Assembly	property				security in Assembly
		Ensure smooth House and Committee operations	Successful assembly operations	Successful assembly operations	Successful assembly operations	Successful assembly operations
Public Relations Department	Promotion of Legislative Democracy	Timely production of Assembly publications	500 flyers, 500 brochures, 2 newsletters, 90 diaries	500 flyers, 500 brochures, 2 newsletters, 90 diaries	1000 flyers, 1000 brochures, 2 newsletters, 90 diaries	1000 flyers, 1000 brochures, 2 newsletters, 90 diaries
		Facilitate Assembly outreach programs	1	1	1	3
Library	Provisions of information services	Avail reference and information documents	All documents availed	All documents availed	All documents availed	All documents availed

5.0 SUMMARY OF PROGRAMES BY THEIR ECONOMIC CLASSIFICATION

Table 3: Summary of Programmes by Economic Classification

S/N	PROGRAMME	SUB-PROGRAM	OBJECTIVES	MTEF PERIOD				
				RECC.	DEV.	TOTAL	FY2026/2027	FY2027/2028
1	Policy planning, general administration and support services	General administration and support services	To provide efficient and effective support service	288,137,436	-	288,137,436	316,951,180	348,646,298
		Policy planning and Support services		49,586,722	-	49,586,722	54,545,394	59,999,934
		Infrastructure Development		-	122,000,000	122,000,000	134,200,000	147,620,000
		PROGRAM TOTALS			337,724,158	122,000,000	459,724,158	505,696,574

2	Oversight	Oversight	To strengthen capacity of members over	43,506,031	-	43,506,031	47,856,634	52,642,298
3	Legislation and Representation	Legislation and Representation	to strengthen capacity of County Assembly members on legislation	308,184,220	110,000,000	418,184,220	460,002,642	506,002,906
GRAND TOTALS				689,414,409	232,000,000	921,414,409	1,013,555,850	1,114,911,435

Table 4: Summary of Programmes and Sub – Programmes

Programme: 1.0: General Administration				
Sub- Programme 1.1: General Administration, Planning & Support Services				
SUB-ITEM CODE	101005261	PRINTED ESTIMATES		MTEF
	Programme Code	2025/2026	2026/2027	2027/2028
2110116	Basic salaries	126,091,180	139,778,628	153,756,491
2110301	House Allowances	27,257,640	29,983,404	32,981,744
2110314	Transport Allowances	12,359,280	13,595,208	14,954,729
2110321	Administrative Allowance - CASB	5,184,000	5,702,400	6,272,640
2110320	Leave Allowance	814,000	895,400	984,940
2110405	Telephone allowance	1,332,000	1,465,200	1,611,720
2120101	NSSF - Employer	2,833,920	3,117,312	3,429,043
2110116	Housing Levy - Employer	2,954,937	3,250,430	3,575,474
2120103	Pension payment - Employer	23,727,562	26,100,318	28,710,350
2110106	Retainer - CASB (2)	3,480,000	3,828,000	4,210,800
2210799	Training levy	150,000	165,000	181,500
2210910	Medical cover/WIBA/GPA	34,000,000	38,500,000	42,350,000
2211399	Fringe-Benefits-Tax	3,200,000	3,740,000	3,927,000
2210101	Electricity Expenses	880,000	968,000	1,064,800
2210102	Water Expenses	315,000	346,500	381,150
2210202	Internet charges & Website Maintenance	900,000	1,540,000	1,694,000
2210203	Postal Rental Box & Postage charges	12,500	13,750	15,125
2210503	Subscription to news paper	350,000	533,500	586,850
2210504	Advertisements	1,450,000	2,145,000	2,359,500
2210801	Catering services (Drinking water & other Refreshments)	4,400,000	8,360,000	9,196,000
2210802	Boards, Committees, Conferences and Seminars	4,250,000	5,995,000	6,594,500
2210904	Motor Vehicle Insurance	1,070,000	858,000	943,800
2211201	Fuel for Vehicle (Km)	2,024,000	2,226,400	2,449,040
2211301	Bank charges	35,000	38,500	42,350

2211306	Subscription to professional and other bodies	1,235,000	2,128,500	2,341,350
2211308	Legal, Arbitrations & Compensation Fees	13,000,000	8,800,000	9,680,000
2211313	Security operations	1,560,000	1,716,000	1,887,600
2211323	Laundry Services	150,000	330,000	363,000
2220101	Maintenance of Motor vehicles	1,156,000	1,821,600	2,003,760
2211009	Library supplies, magazines and Books	360,000	396,000	435,600
2211016	Purchase of uniforms	1,680,000	2,178,000	2,395,800
2211101	Office Stationery (Printing Papers, Accounting records, Pens, Staple Pins etc)	1,640,000	2,025,430	2,227,973
2211102	Supplies and Accessories for Computers and Printers (Anti-virus & Toners)	1,050,500	3,058,000	3,363,800
2211103	Office sanitation/ cleaning detergents	1,296,800	1,426,480	1,569,128
3111002	Purchase of computers - Office of Speaker	820,000	1,188,000	1,306,800
2220205	Maintenance of Buildings & Stations - Signages	540,000	1,210,000	1,331,000
2220210	Maintenance Computer /Printer/Hansard system/CCTV	260,000	2,134,000	2,347,400
3111009	Headphones (Transcription)	210,000	346,500	381,150
3111009	Express Scribe Pro (Transcription software)	170,000	308,000	338,800
	Valuation and Tagging of County Assembly assets	2,550,000	2,152,500	2,260,125
2710103	Service gratuity	1,388,118	1,526,930	1,679,623
Total: General Administration, Planning & Support Services		288,137,436	325,891,890	358,186,454
Programme: 1.0: General Administration				
Sub-Programme 1.2: Policy Planning and Support Services				
SUB-ITEM CODE	SUB-PROGRAMME CODE	PRINTED ESTIMATES		MTEF
	Programme Code	2025/2026	2026/2027	2027/2028
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	9,050,000	9,955,000	10,950,500
2210302	Accommodation - Domestic Travel	32,210,000	46,431,000	51,074,100
2210711	Tuition Fees	1,337,500	1,471,250	1,618,375
2210715	Kenya School of Government	1,910,000	1,991,000	2,190,100
2210802	Conference Facility	2,090,500	2,299,550	2,529,505
2211201	Refined Fuels and Lubricants for Transport	1,545,000	1,699,500	1,869,450
2220101	Maintenance Expenses - Motor Vehicles	1,443,722	1,564,750	1,721,225
	Total: Policy Planning & Support Services	49,586,722	65,412,050	71,953,255
Programme 2.0: Oversight				
Sub-Programme 2.1: Oversight				
SUB-ITEM CODE	SUB-PROGRAMME CODE	PRINTED ESTIMATES		MTEF
	Programme Code	2025/2026	2026/2027	2027/2028
2210802	Conference facilities	1,600,000	1,870,000	2,057,000

2210302	Accommodation - Domestic	33,200,000	37,510,440	41,261,484
2210301	Travelling costs	7,500,000	7,150,000	7,865,000
2211101	Stationery	734,700	807,730	888,503
2211201	Motor vehicle fuel	471,330	518,463	570,309
	Total: Oversight	43,506,030	47,856,633	52,642,296

Programme 3.0: Legislation & Representation
Sub-Programme 3.1: Legislation and Representation

SUB-ITEM CODE	709005261 Programme Code	PRINTED ESTIMATES	MTEF	
		2025/2026	2026/2027	2027/2028
2110201	Special Salaries -MCAs & Speaker	59,101,712	65,011,883	71,513,072
2110301	House Allowances	25,128,000	27,640,800	30,404,880
2110309	Transport Allowance (Commuter)	28,580,280	31,438,308	34,582,139
2110312	Responsibility Allowances	10,248,000	11,272,800	12,400,080
2110405	Telephone Allowance	2,220,000	2,442,000	2,686,200
2210300	Special Duty Allowance - MCAs Committees	41,184,012	45,302,413	49,832,655
2710103	Gratuity for Speaker & MCAs	14,448,823	15,893,705	17,483,076
2110299	Basic Wages - Temporary -Other (Ward Staff)	22,453,600	24,698,960	27,168,856
2710120	Govt. Pension and Retire - Other (Gratuity for Partisan Staff)	2,993,040	3,292,344	3,621,578
2120101	Employer Contribution to NSSF	1,632,960	1,796,256	1,975,882
2120101	Housing Levy - Employer	3,620,300	4,048,275	4,453,102
2210301	Transport Allowance	6,100,000	6,820,000	7,502,000
2210302	Accommodation Domestic	40,800,000	55,110,000	60,621,000
2210303	Daily Subsistence Allowances	16,200,000	13,992,000	15,391,200
2210401	Travel Cost (airlines, bus, railway, mileage allowance)	3,900,000	4,290,000	4,719,000
2210402	Accommodation	11,870,000	10,857,000	11,942,700
2210499	Foreign training fee	2,850,000	3,421,000	3,763,100
2210502	Publishing and Printing	980,000	1,078,000	1,185,800
2210504	Advertisements	2,260,000	2,013,000	2,214,300
2210704	Hire of Training facilities	750,000	1,925,000	2,117,500
2210801	Conference	612,000	673,200	740,520
2211101	Stationery	804,300	884,730	973,203
2211201	Motor vehicle fuel	806,000	336,600	370,260
2211313	Security operations	1,028,600	800,800	880,880
2211325	Office Expense (Ward)	6,799,920	7,479,912	8,227,903
2220101	Motor vehicle maintenance	812,673	683,870	752,257
	TOTAL	308,184,220	343,202,856	377,523,142

TOTAL RECURRENT ESTIMATES	689,414,409	782,363,430	860,305,148
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Table 5: Capital Expenditure for FY2025/2026

DEVELOPMENT BUDGET ESTIMATES				
SUB-ITEM CODE		PRINTED ESTIMATES	MTEF	
	Programme Code	2025/2026	2026/2027	2027/2028
3110202	Completion of County Assembly Block	100,000,000	-	-
3110202	Pending bills	22,000,000	-	-
3110202	Construction of ward office septic tank	70,000,000	-	-
3110202	Drilling of Boreholes with Kiosks	40,000,000	-	-
TOTAL DEVELOPMENT BUDGET ESTIMATES		232,000,000	-	-

CHAPTER FOUR

4.0 VOTE NO: 5262000000

4.1 VOTE TITLE – THE COUNTY EXECUTIVE

4.2 PART A: VISION

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

4.3 PART B: MISSION

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

4.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

4.4.1 Expenditure Trends

In the Financial year 2023/2024, the executive office was allocated a total of Ksh. 394,872,825 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. According to the CBROP 2024, the absorption rate was 96%. The underperformance of 4% was attributed to late exchequer releases, which require the national treasury to ensure the timely release of exchequer

In the FY 2024/2025, the executive office was allocated a total allocation of Ksh. 497,833,891, and the allocation ceilings were retained in the first supplementary 2024/2025.

In the financial year 2025/2026, the office of the Governor has been allocated a total amount of Ksh. 444,949,706 for both personnel emoluments, operations, and maintenance.

4.4.2 Major achievements for the period 2024/2025-2026/2027

- Policy planning and governance of the entire Executive Arm
- Coordination of Advisory and Communication services
- Payment of utilities and bills
- Maintenance of office inventories and assets
- Technical Support Services to the departments, i.e. publicity and gazettal of legislation
- Preparation of plans, M&E, and Budgeting

- Facilitation of training and conference attendance of county executive committee members and senior staff
- Participation in intergovernmental relations through the Council of Governors, Lake Region Economic Block, and the devolution conference
- Renovation of the various office blocks to accommodate County staff
- Rolling out communication and information services in the county
- Coordination of performance management through a results-oriented scheme

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

Challenges/Milestones	Way forward
Delayed exchequer releases	The County Treasury should ensure compliance with the disbursement requirements
Inadequate capacity and skills	Department to employ enough staff and train them on budget execution
Inadequate working tools and equipment	Enough budget for working tools
Inadequate office space	Priority to be put on the ongoing office construction.

4.4.4 Major services/outputs to be provided in the MTEF period 2025/2026-2027/2028

- Payment of wages and salaries for staff
- Payment of utility bills
- Payment of subscription fees to professional bodies
- Capacity Building of staff on skills improvement, promotional courses, and performance management
- Attending workshops/meetings, 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
- Attending Economic block meetings
- Participation in budgeting process
- Development of departmental project sustainability reports

- Advisory and Press communication service
- Coordination of Audit Committee services

4.4.5 SUMMARY OF THE REVENUE SOURCES 2025/2026

REVENUE STREAM	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Equitable shareable revenue	394,872,825	497,833,891	444,949,706	489,444,677	538,389,144

4.5 PART D: STRATEGIC OBJECTIVES

Programme	Strategic Objectives
General administration and support services	To strengthen the delivery and quality of services to the citizens
Coordination and management of county executive affairs and support services	Efficiency in executive affairs
County results and delivery support services	To ensure results-based performance
Governance advisory, liaison, and communication support services	To ensure seamless integration and partnerships

4.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Actual Targets	Baseline	Printed Estimates	Projected Targets	
				2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
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.	147	104	93	93	93
		All utilities and services paid for on monthly basis.	No. of months utilities and services facilitated.	19	12	12	12	12
		Payment of subscription fees	Number of subscriptions	1	1	1	5	10
		Office operation, purchases and Routine maintenance	No of Purchases made	16	16	16	20	22
Programme 2; Policy Planning and Development								
		Capacity Building of departmental staff on	No of staff trained	10	30	50	55	60

		promotional course and performance management						
		Meetings and Workshops	Number of workshops attended	20	30	30	35	35
Programme 3; Coordination and management of county executive affairs and support services								
Outcome: Enhancing institutional efficiency and effectiveness in service Delivery								
SP3.1 Executive management services	County secretary	Holding county executive committee meetings	Number of executive committee meetings held	20	50	50	55	60
		Attending intergovernmental meetings/forums and summit/COG meetings	Number of intergovernmental meetings and forums attended	55	68	68	70	72
		Economic block meetings	No of economic block meetings held	40	48	50	55	60
		devolution conferences	No of devolution conferences	15	0	20	20	20
Programme 4; County results and delivery support services								
SP4.1 County results and delivery support services		Review of the performance management framework	No of reviews done	1	1	1	1	1
	County results office	Development of departmental quarterly project	No of reports done	0	4	4	4	4

		sustainability reports						
		Prepared annual development plan and budget	Number of plans prepared	3	1	1	1	1
		Produced county publications (magazines and brochures) and media relations	Number of county publications and media relations produced	0	12	12	12	12
Programme 4: Governor's Advisory, Liaison and Press communication services								
SP4.1 Governor's Advisory and Press communication services	Governors Communication office	Coordinated County Liaison Services Unit	Number of liaison service units coordinated	1	1	1	2	3
		Coordination of Audit Committee services	Number of Audit committee services	0	50	50	55	60
		Advisory and Press communication services	No of services	1	1	1	1	1

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

		Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	
Programme Description	Sub-program	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Policy, Planning, General Administration, and Support Services	General Administration and Support Services	258,045,477	292,621,030	197,138,843	216,852,727	238,538,000
	Policy Planning and Support Services	90,055,468	105,534,627	120,340,627	132,374,690	145,612,159
Total Programme		348,100,945	398,155,657	317,479,470	349,227,417	384,150,159

Coordination And Management of County Executive Affairs and Support Services	Executive Management Services	20,000,000	41,316,354	51,733,356	56,906,692	62,597,361
County Results and Delivery Support Services	County results and delivery support services	14,171,880	33,721,880	40,160,880	44,176,968	48,594,665
Governor's Advisory, Liaison and Communication Services	Governor's advisory, liaison and communication	12,600,000	24,640,000	35,576,000	39,133,600	43,046,960
Total Expenditure		394,872,825	497,833,891	444,949,706	489,444,677	538,389,144

4.9 PART G: SUMMARY OF EXPENDITURE BY ECONOMIC CLASSIFICATION

	Actual Estimate	Baseline	Target Estimates	Projected Estimates	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	394,872,825	497,833,891	444,949,706	489,444,677	538,389,144
Compensation of Employees	179,933,929	183,371,712	97,869,188	107,656,107	118,421,717
Goods and Services	55,434,837	293,502,972	336,100,974	369,711,071	406,682,179
Social Benefits	14,836,859	20,959,207	10,979,544	12,077,498	13,285,248
Capital Expenditure	144,667,200	0	0	0	0
Acquisition of Non-Financial Assets	144,667,200	0	0	0	0
Total Expenditure	394,872,825	497,833,891	444,949,706	489,444,677	538,389,144

4.10 PART H: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026-2027/2028

General Administration Policy Planning and Support Services					
SP1.1 General Administration and Support Services					
	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	258,045,477	292,621,030	197,138,843	216,852,727	238,538,000
Compensation Of Employees	179,933,929	183,371,712	97,869,188	107,656,107	118,421,717

Social Benefits	14,836,859	20,959,207	10,979,544	12,077,498	13,285,248
Total Compensation	194,770,788	204,330,919	108,848,732	119,733,605	131,706,965
Goods And Services	55,434,837	88,290,111	88,290,111	97,119,122	106,831,034
Other Recurrent	7,839,852	0	0	0	0
General Administration Policy Planning and Support Services					
SP1.2 Policy Planning and Governance					
	Actual Estimates	Baseline Estimates	Printed Estimate Estimates	Projected Estimates	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	90,055,468	105,534,627	120,340,627	132,374,690	145,612,159
Use Of Goods and Services	90,055,468	105,534,627	120,340,627	132,374,690	145,612,159
Total Expenditure	90,055,468	105,534,627	120,340,627	132,374,690	145,612,159
Executive Management Services					
SP2.1 Co-Ordination and Management of County Executive and Support Services					
	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	20,000,000	41,316,354	51,733,356	56,906,692	62,597,361
Use Of Goods and Services	20,000,000	41,316,354	51,733,356	56,906,692	62,597,361
Total Expenditure	20,000,000	41,316,354	51,733,356	56,906,692	62,597,361
County Results And Delivery Support Services					
SP1.4 County Results and Delivery Support Services					
	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	14,171,880	33,721,880	40,160,880	44,176,968	48,594,665
Use Of Goods and Services	14,171,880	33,721,880	40,160,880	44,176,968	48,594,665

Total Expenditure	14,171,880	33,721,880	40,160,880	44,176,968	48,594,665
Governance Advisory, Liaison, Communication Support Services					
SP1.5 Governance Advisory, Liaison, Communication Support Services					
	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	12,600,000	24,640,000	35,576,000	39,133,600	43,046,960
Use Of Goods and Services	12,600,000	24,640,000	35,576,000	39,133,600	43,046,960
Total Expenditure	12,600,000	24,640,000	35,576,000	39,133,600	43,046,960
TOTAL DEPARTMENT EXPENDITURE	394,872,825	497,833,891	444,949,706	489,444,677	538,389,144

4.11 PART I: CLASSIFICATION BY VOTE, HEAD AND ITEM

ITEMIZED BUDGET -S. P 1: GENERAL ADMINISTRATION AND SUPPORT SERVICES							
ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE	PRINTED ESTIMATE S	PROJECTIONS	
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2110101	2110101	Basic salary	140,330,904	158,330,904	78,050,904	85,855,994	94,441,594
2110300	2110301	House allowance	10,795,932	10,195,932	7,795,932	8,575,525	9,433,078
2110300	2110314	Transport allowance (Commuter)	7,813,548	13,013,556	10,733,556	11,806,912	12,987,603
2110320	2110320	Leave allowance	791,685	1,341,324	1,038,800	1,142,680	1,256,948
2710100	2710102	service Gratuity	7,816,824	9,616,824	4,816,824	5,298,506	5,828,357
2710100	2210799	NITA	81,600	153,600	153,600	168,960	185,856
2210100	2210101	Payment of electricity bills	1,200,000	600,000	600,000	660,000	726,000
2210100	2210102	Payment of water bills	1,200,000	720,000	720,000	792,000	871,200

2210200	2210201	Telephone bills and mobile phone services	3,536,689	2,400,000	2,400,000	2,640,000	2,904,000
2210500	2211101	Stationery	3,000,000	1,000,000	1,000,000	1,100,000	1,210,000
2210200	2210203	Courrier and postal services	660,000	480,000	480,000	528,000	580,800
2210300	2110309	Special Duty Allowance (security of the Governor)	2,118,000	489,996	249,996	274,996	302,495
2210300	2110318	Non practicing Allowance	480,000	960,000	600,000	660,000	726,000
2120100	2120101	Employers' contribution to NSSF	55,200	487,200	487,200	535,920	589,512
2120100	2120103	Employers' contribution to Pension scheme	6,921,924	9,741,583	4,921,920	5,414,112	5,955,523
2210500	2210502	printing and photocopy services	2,000,000	2,000,000	2,000,000	2,200,000	2,420,000
2210500	2210503	Newspapers and journals subscription	2,400,000	1,200,000	1,200,000	1,320,000	1,452,000
2210600	2210603	Rent (liaison office)	3,000,000	6,000,000	6,000,000	6,600,000	7,260,000
2210400	2210401	Foreign Travel	-	10,000,000	10,000,000	11,000,000	12,100,000
2210800	2210801	Hospitality services	25,000,000	15,000,000	15,000,000	16,500,000	18,150,000
2211100	2211103	Sanitary and Cleaning Materials, Supplies and Services	4,600,000	3,600,000	3,600,000	3,960,000	4,356,000
2211200	2211201	Refined Fuel and lubricants	8,000,000	4,000,000	4,000,000	4,400,000	4,840,000
2211300	2211306	subscription to professional bodies, dues and trade bodies.	3,000,000	1,278,000	1,278,000	1,405,800	1,546,380
2220200	2220205	Maintenance of offices	1,414,992	1,414,992	1,414,992	1,556,491	1,712,140
2220200	2220210	Maintenance of computers and other IT equipment	892,000	892,000	892,000	981,200	1,079,320
3110800	3110801	Overhaul of motor vehicles	3,000,000	3,000,000	3,000,000	3,300,000	3,630,000
2220200	2220202	Maintenance of furniture and fittings	1,200,000	1,200,000	1,200,000	1,320,000	1,452,000
Total for the	258,045,477	292,621,030	197,138,843	216,852,727	238,538,000	2,794,000	3,073,400

program							
3111100	3111112	Purchase of software	2,336,679	2,336,679	2,336,679	2,570,347	2,827,382
3111000	3111001	Purchase of office furniture and fittings	7,500,000	1,500,000	1,500,000	1,650,000	1,815,000
2210700	2210701	domestic travel	10,200,000	0	0	0	0
2211300	2211313	Governor's Security Operations	3,000,000	6,480,000	6,480,000	7,128,000	7,840,800
2211300	2211308	Legal fees	-	5,000,000	5,000,000	5,500,000	6,050,000
3110700	3110701	purchase of motor vehicle	9,000,000	10,848,440	10,848,440	11,933,284	13,126,612
2220100	2220101	Maintenance Expenses - Motor Vehicles	6,400,000	4,800,000	4,800,000	5,280,000	5,808,000

POLICY PLANNING AND SUPPORT SERVICES							
ITEM CODE	SUBITEM CODE	ITEM DESCRIPTION	ACTUAL ESTIMATE	BASELINE	PRINTED ESTIMATE	PROJECTIONS	
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2210300	2210302	Accommodation (domestic)	26,166,667	14,485,000	15,970,000	17,567,000	19,323,700
2211300	2211306	Subscriptions	2,230,801	3,203,627	3,203,627	3,523,990	3,876,389
2210400	2210401	travel allowance foreign	35,000,000	5,000,000	5,000,000	5,500,000	6,050,000
2210400	2210402	Accommodation (foreign)	15,375,000	2,500,000	2,500,000	2,750,000	3,025,000
2210300	2210301	transport	363,000	517,000	638,000	701,800	771,980
2210300	2210303	DSA	7,390,000	41,138,000	52,138,000	57,351,800	63,086,980
2210700	2210711	tuition fee	4,180,000	11,692,000	13,892,000	15,281,200	16,809,320
2210700	2210704	Hire of conference facilities	1,000,000	2,000,000	2,000,000	2,200,000	2,420,000
2210700	2210701	travel allowance domestic	19,500,000	0	-	-	-
2211200	2211201	fuel	3,267,000	3,267,000	3,267,000	3,593,700	3,953,070

2210800	2210801	Catering	1,000,000	15,000,000	15,000,000	16,500,000	18,150,000
2211100	2211101	stationery	1,000,000	4,000,000	4,000,000	4,400,000	4,840,000
2220100	2220101	Maintenance of motor vehicle	2,732,000	2,732,000	2,732,000	3,005,200	3,305,720
			90,055,468	105,534,627	120,340,627	132,374,690	145,612,159

CORDINATION AND MANAGEMENT OF COUNTY EXECUTIVE AFFAIRS AND SUPPORT SERVICES							
ITEM CODE	SUB-ITEM CODE	Item description	Actual Estimates	Baseline	Printed Estimates	Projected Estimates	
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2210300	2210302	Accommodation (domestic)	4,000,000	3,500,000	3,500,000	3,850,000	4,235,000
2210500	2210502	campaigns and awareness	3,600,000	-	600,000	660,000	726,000
2210500	2210504	printing and publishing	1,200,000	-	600,000	660,000	726,000
2210400	2210402	Accommodation(foreign)	1,550,000	0	0	0	0
2210300	2210303	DSA	4,000,000	18,000,000	19,067,002	20,973,702	23,071,072
2210700	2210701	travel allowance	542,000	264,000	264,000	290,400	319,440
2211200	2211201	Fuel	338,800	2,000,000	3,300,000	3,630,000	3,993,000
2210800	2210801	Catering	3,390,000	14,975,687	15,375,687	16,913,256	18,604,581
2211100	2211101	Stationery	1,600,000	1,200,000	5,800,000	6,380,000	7,018,000
2220100	2220101	Maintenance of motor vehicle	279,200	1,376,667	2,626,667	2,889,334	3,178,267
2210200	2210201	Airtime	400,000	-	600,000	660,000	726,000
			20,000,000	41,316,354	51,733,356	56,906,692	62,597,360

County Results and Delivery Support Services							
Item Code	Sub-Item Code	Item Description	Actual Estimates	Baseline	Printed Estimates	Projected Estimates	
			2023/2024	2024/2025	2024/2025	2026/2027	2027/2028

2210300	2210302	Accommodation (domestic)	7,100,000	14,800,000	15,400,000	16,940,000	18,634,000
2210500	2210502	printing and publishing	1,012,000	1,012,000	1,204,000	1,324,400	1,456,840
2210300	2210301	Travel Allowance	198,000	198,000	198,000	217,800	239,580
2210700	2210704	Hire of Conference	363,000	555,000	555,000	610,500	671,550
2210700	2210701	travel allowance	517,000	957,000	1,012,000	1,113,200	1,224,520
2211200	2211201	Fuel	2,400,000	2,400,000	2,700,000	2,970,000	3,267,000
2210800	2210801	Catering	132,000	320,000	368,000	404,800	445,280
2211100	2211101	Stationery	449,880	689,480	721,480	793,628	872,991
2210300	2210303	DSA	-	10,790,400	16,002,400	17,602,640	19,362,904
2220100	2220101	Maintenance Of motor vehicle	2,000,000	2,000,000	2,000,000	2,200,000	2,420,000
		Programme Total	14,171,880	33,721,880	40,160,880	44,176,968	48,594,665

GOVERNANCE ADVISORY, LIASON, COMMUNICATION SERVICES							
ITEMIZED BUDGET: ADVISORY			Actual Estimates	Baseline	Printed Estimate	Projections	
ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2210200	2210201	Telephone bills and mobile phone services	1,359,600	1,320,000	1,320,000	1,452,000	1,597,200
2210300	2210302	Accommodation Allowances (domestic)	1,359,600	3,977,800	3,977,800	4,375,580	4,813,138
2220200	2220210	Computer accessories	180,000	500,000	1,000,000	1,100,000	1,210,000
2211100	2211103	Cleaning materials	360,000	960,000	1,920,000	2,112,000	2,323,200
2210500	2210502	Publishing and printing services	220,000	220,000	220,000	242,000	266,200
2210700	2210701	Travel allowance (Domestic)	198,000	405,900	405,900	446,490	491,139
2210700	2210704	Hire of Training Facilities and Equipment	115,500	115,500	115,500	127,050	139,755

2210800	2210801	Hospitality services	1,260,000	2,340,000	2,340,000	2,574,000	2,831,400
2211100	2211101	Purchase of General office stationeries and supplies	450,000	1,618,000	6,994,000	7,693,400	8,462,740
2211200	2211201	Refined Fuel and lubricants	150,000	1,389,600	4,889,600	5,378,560	5,916,416
2210300	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	60,000	2,556,000	2,556,000	2,811,600	3,092,760
2210300	2210303	Daily Subsistence Allowance	240,000	3,904,000	3,904,000	4,294,400	4,723,840
2210500	2210504	Advertising, Awareness and Publicity Campaigns	660,000	1,100,200	1,100,200	1,210,220	1,331,242
2211000	2211010	Supplies for Broadcasting and Information Services	3,435,000	3,435,000	3,435,000	3,778,500	4,156,350
2220100	2220101	Maintenance Expenses - Motor Vehicles	318,000	798,000	1,398,000	1,537,800	1,691,580
		Programme Total	12,600,000	24,640,000	35,576,000	39,133,600	43,046,960

4.12 PART J: PERSONNEL EMOLUMENT

S/N	Job Group	No of Staff in Job Group	Printed Estimate	Projected Estimates	
1			2025/2026	2026/2027	2027/2028
2	B	1	686,913	755,604	831,165
3	C	1	319,942	351,936	387,129
4	D	28	9,871,058	10,858,164	11,943,981
5	E	10	3,772,188	4,149,407	4,564,347
6	F	11	5,020,051	5,522,056	6,074,262
7	H	5	2,812,258	3,093,483	3,402,832
8	G	3	1,682,819	1,851,101	2,036,211
9	J	2	1,846,010	2,030,611	2,233,673
10	K	5	5,513,248	6,064,573	6,671,030

11	L	2	2,219,169	2,441,085	2,685,194
12	M	7	8,320,936	9,153,030	10,068,333
13	N	5	6,791,588	7,470,747	8,217,822
14	Q	1	2,344,241	2,578,665	2,836,532
15	R	7	19,153,126	21,068,439	23,175,283
16	S	1	3,735,208	4,108,729	4,519,602
17	8	2	12,664,506	13,930,957	15,324,053
18	6	1	9,420,877	10,362,965	11,399,261
19	5	1	13,805,844	15,186,428	16,705,071
TOTAL		93	108,848,732	119,733,966	131,706,966

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 delivery.
P3.1: County financial management and control services	To improve the efficiency and effectiveness in the management of public resources.
P3.2: Audit services	To promote transparency, accountability, and compliance through independent and objective audit processes.
P3.3: Procurement and supply services	To ensure timely, cost-effective, and compliant procurement and supply of goods and services.

5.5 CONTEXT FOR BUDGET INTERVENTION

5.5.1 Expenditure Trends

In the Financial Year 2023/2024, the department was allocated Ksh. 453,214,853, with Ksh. 202,214,853 designated for recurrent expenditures and Ksh. 251,000,000 for development expenditures. This allocation reflected a strong focus on development priorities, with 55% of the budget directed toward capital investments to deliver key interventions.

In 2024/2025, the department's budget significantly declined to Ksh. 252,645,271, representing a 44% reduction from the previous year. Of this amount, Ksh. 116,792,265 was set aside for recurrent expenditures and Ksh.—135,853,006 for development. Despite the decrease, the allocation maintained a development-oriented approach, with growth accounting for approximately 54% of the total budget.

In the projected Financial Year 2025/2026 estimates, the department is expected to receive an increased allocation of KSh.449,058,565 This marks a notable recovery and an 88% increase

from the 2024/2025 allocation. The recurrent expenditure is projected at Ksh. 187,485,391, while development expenditure surges to Ksh. 261,573,174, constituting nearly 78% of the total budget. This sharp increase underscores a renewed commitment to accelerating the implementation of key development interventions, likely in response to sectoral demands or strategic policy shifts.

5.5.2 Major achievements for the period 2024/25-2026/2027

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

- Conducted risk management, 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 staff on the IFMIS, provision of enough infrastructure, and enhancement of the network to avoid financial delays
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 enacting relevant legislations to enforce the Finance Act.
Delayed exchequer releases	The County is to ensure compliance with the disbursement requirements.
Inadequate capacity and skills	Employ enough staff and train them on budget execution.
Centralization of the County Treasury	Decentralize County Treasury services to the departments and sub-counties
Weak Monitoring and Evaluation Systems	Strengthen monitoring and evaluation units.
Limited involvement of the community in development activity	Actively involve the community in the management of the projects and programmes
Some of the programs and projects proposed by departments are not reflected in the CIDP, CFSP, and strategic plans.	The budgeting process should be aligned with the above-stated documents.
Delays in the preparation of the cash flow projections and procurement plans	Treasury to ensure the timely preparation and submission of the said plans

5.5.4 Major services/outputs to be provided in MTEF period 2025/26- 2027/28

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

- The department will pay salaries and wages to 93 staff in the post.
- The department will provide social contributions to 93 staff in the post
- The department will pay eight utilities and bills
- Maintenance of 5 office assets and other inventories
- The department will train and capacity build 30 staff and other committee members
- Payments of all the pending Bills in all the departments within the executive.
- Processing payments, reporting, and provision of 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 five-procurement staff
- Preparation of the procurement plans for 13 entities
- Evaluation of tenders to 13 entities

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

NO	REVENUE SOURCES	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTED ESTIMATES		ITEM CODE
		2023/2024	2024/25	2025/2026	2026/27	2027/28	
1	Equitable Shareable Revenue	405,320,774	251,000,000	449,058,565	493,964,422	543,360,864	9910101

5.7 SUMMARY OF EXPENDITURE BY PROGRAMMES, 2024/2025-2026/2027

PROGRAMME	OBJECTIVES	SUB-PROGRAMMES	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
			2023/2024	2024/2025	2025/2026	2026/27	2027/28
Policy planning, General administration, and Support services	Enhancing institutional efficiency and effectiveness in service delivery	General Administration and Support Services	44,498,800	67,944,265	72,229,057	84,474,692	91,922,161
		Policy development and planning	5,700,000	16,098,000	35,998,000	3,407,800	3,748,580
		TOTAL	50,198,800	84,042,265	108,227,057	124,182,492	135,600,741
County Financial Management and Control Services	To ensure quality financial resources enhancement, control, and advisory services.	Accounting and Financial Services	210,119,081	153,003,006	331,431,508	364,574,659	401,032,125
		Quality Assurance/Audit Services	10,800,700	7,000,000	4,000,000	4,400,000	4,840,000
		Supply Chain Management	8,414,006	8,600,000	5,400,000	5,940,000	6,534,000
		GRAND TOTAL	279,532,587	252,645,271	449,058,565	493,964,422	543,360,864

5.8 SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2024/2025-2026/2027

ECONOMIC CLASSIFICATION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/28
Current Expenditure	164,733,194	106,792,265	148,485,391	163,333,930	179,667,323
Compensation to Employees	42,551,600	57,220,271	70,977,057	62,942,353	69,236,588
Use of Goods and Services	35,906,906	30,256,847	47,508,334	52,259,167	57,485,084
Social Benefits	456,000	4,315,147	0	10,419,138	11,461,052

Other Recurrent	1,200,000	0	0	0	0
Emergency Fund	10,000,000	5,000,000	10,000,000	11,000,000	12,100,000
Car and Mortgage fund	25,000,000	10,000,000	15,000,000	16,500,000	18,150,000
Other Operating Expenses (Pending Bills and Obligations)	49,618,688	10,000,000	5,000,000	5,500,000	6,050,000
Capital Expenditure	114,799,393	145,853,006	261,573,174	287,730,491	316,503,541
Acquisition of Non-Financial Assets	-	0	0	0	0
Grants and other transfers (KDSP I)	-	0	0	0	0
emergency fund	-	0	0	0	0
Car and Mortgage fund	-	0	0	0	0
Grants and other transfers (KDSP II)	-	0	0	0	0
KDSP	44,312,300	0	0	0	0
Other Operating Expenses (Pending Bills and Obligations)	70,487,093	0	261,573,174	287,730,491	316,503,541
Total Expenditure	279,532,587	252,645,271	449,058,565	493,964,422	543,360,864

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

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS.	ACTUAL ESTIMATES 2022/23	ACTUAL ESTIMATES 2023/24	BASELINE ESTIMATES 2024/2025	PRINTED ESTIMATES 2025/26	PROJECTED 2026/27	PROJECTED 2027/28
Name of Programme 1: Policy Planning, General Administration and Support Services.									
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizens of the county									
SP 1.1 General administration and support services.	Directorate of Administration Directorate of Administration	Staff are well-enumerated and motivated.	The number of staff is well enumerated and motivated	289	295	312	93	93	93
		Social contribution	Number of social contributions made	1	295	312	93	93	93
		Utilities, bills, and services are paid every month	Number of Utilities, bills, and services paid every month.	10	20	9	8	8	8
		General office purchases are done.	Number of office general office purchases made.	22	107	21	5	5	5
		Office facilities are well-maintained	Several office facilities are well-maintained.	10	78	78	5	80	5
SP 1.2 Policy developments		Staff trained at the Kenya	Number of staff and other stakeholders trained and	6	12	30	30	30	30

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS.	ACTUAL ESTIMATES 2022/23	ACTUAL ESTIMATES 2023/24	BASELINE ESTIMATES 2024/2025	PRINTED ESTIMATES 2025/26	PROJECTED 2026/27	PROJECTED 2027/28
and planning.		School of Government	their capacity. Built.						
Name of Programme 2: County financial management services.									
Outcome: Better resources managed and controlled for the benefit of the county's citizens.									
SP 3.1 Accounting and financial services.	Directorate of Accounting Services.	Budgetary controls, implementation, requisitions, and implementations.	Number of the Budgetary controls, implementation, requisitions, and implementations done in 13 county entities.	12	13	13	13	13	13
		Processing of payments, reporting, and advisory services.	Number of payments processed, reporting, and advisory services done in 12 county entities.	12	13	13	13	13	13
		Car and Mortgage fund	Number of beneficiaries	12	12	12	12	12	12
SP 3.2 Quality assurance/Audit services	Directorate of Audit	Assets identified, verified, and recovered.	Number of assets identified, verified, and recovered.	10	10	10	10	10	10
		Audit committee's support.	Number of audit committees supported.	5	5	5	5	5	5
		Risk management, special audit, and value for money audit.	Number of risk management, special audit, and value for money audits done on 14 entities.	12	13	13	13	13	13
		Review of the financial statements	Number of the financial statements reviewed every quarter.	4	4	4	4	4	4
SP 3.3 Supply chain management services	Directorate of Supply Chain Management	Conducting market surveys	Number procurement procedures are coordinated and done in 12 entities in the county.	5	4	10	15	20	20
		Evaluation of tenders to 13 entities	Number of evaluations done	13	13	13	13	13	13

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS.	ACTUAL ESTIMATES 2022/23	ACTUAL ESTIMATES 2023/24	BASELINE ESTIMATES 2024/2025	PRINTED ESTIMATES 2025/26	PROJECTED 2026/27	PROJECTED 2027/28
		Preparation of the procurement plans for 13 entities	Number of plans done	13	13	13	13	13	13

5.11 DETAILS OF VOTE ITEMS BY PROGRAMMES AND SUB-PROGRAMMES

5.11.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

S.P. 1.1 GENERAL ADMINISTRATION AND SUPPORT SERVICES

SUB ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATE	BUDGET FOR THE MTEF PERIOD	
		2023/24	2024/25	2025/2026	2026/27	2027/28
2110101	Basic salaries	132,620,971	156,620,971	38,280,000	47,520,000	52,272,000
2110301	House allowance.	13,211,880	25,211,880	5,400,000	5,940,000	6,534,000
2110314	Transport allowance	5,628,000	12,828,000	7,200,000	7,920,000	8,712,000
2110320	Leave allowance	349,120	1,593,964	1,120,000	1,232,000	1,355,200
2110318	Non-practice allowances	346,508	346,508	300,271	330,298	363,328
2710102	Gratuity	456,000	456,000	456,000	501,600	551,760
2120101	NSSF	480,000	480,000	480,000	528,000	580,800
2110315	Extraneous allowance	180,000	180,000	180,000	198,000	217,800
2120103	Pension	36,000,000	18,000,000	8,000,000	8,800,000	9,680,000
2210799	Training levy	180,000	240,000	240,000	264,000	290,400
2210304	Tax arrears	13,000,000	0	0	0	0
2210101	Electricity	60,000	60,000	60,000	66,000	72,600
2210102	Water and sewerage charges	36,000	36,000	36,000	39,600	43,560
2210201	Telephone, Telex, Facsimile, and Mobile Phone Services	24,000	24,000	24,000	26,400	29,040
2210203	Courier and Postal Services	4,000	4,000	4,000	4,400	4,840
2210502	Printing and Publishing	2,600,000	0	0	0	0
2210503	Subscriptions to Newspapers, Magazines, and Periodicals	43,200	43,200	43,200	47,520	52,272
2210799	Renewal of the driver's license	10,000	10,000	10,000	11,000	12,100
2210801	Catering Services (receptions), Accommodation, Gifts, Food, and Drinks	50,000	50,000	50,000	55,000	60,500

2211101	General Office Supplies (papers, pencils, forms, small office equipment, etc.)	538,558	392,864	100,000	110,000	121,000
2220202	Maintenance of Office Furniture and Equipment	90,800	90,800	20,000	22,000	24,200
2211308	Legal Fees	24,000	24,000	24,000	26,400	29,040
2211103	cleaning materials	772,728	772,726	0	0	0
2220205	Maintenance of Office buildings	60,000	60,000	500,000	550,000	605,000
2211101	Fuel	5,620,000	2,620,000	200,000	220,000	242,000
2220202	Maintenance of M/V	180,000	180,000	180,000	198,000	217,800
	TOTAL	250,335,691	220,324,913	72,229,057	79,451,963	87,397,159

S.P. 1.2 POLICY PLANNING AND SUPPORT SERVICES

SUB ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATE	BASELINE ESTIMATES	PRINTED ESTIMATE	BUDGET FOR THE MTEF PERIOD	
		2023/2024	2024/2025	2025/2026	2026/27	2027/28
2210712	Tuition Fees	0	276,000	4,900,000	220000	242000
2210202	Stakeholder Engagement, Senate, EACC	0	0	5,000,000	6,234,500	7,256,478
2211313	DSA	0	0	1,098,000	1,070,300	1,177,330
2220101	Emergency Fund	0	0	10,000,000	11,000,000	12,100,000
2211306	Car & Mortgage Funds	0	0	15,000,000	16,500,000	18,150,000
	TOTALS	0	276,000	35,998,000	39,707,800	43,678,580

5.11.2: FINANCIAL CONTROL AND MANAGEMENT SUPPORT SERVICES

S.P. 1: ACCOUNTING AND FINANCIAL SERVICES

SUB ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATE	PRINTED	BUDGET FOR THE MTEF PERIOD	
		2023/24	2024/25	2025/26	2026/27	2027/28
	RECCURENT					
2210711	Subscription to professional bodies	1,000,000	600000	300,000	330,000	363,000
2211306	Catering services	300,000	80000	1,500,000	1,650,000	1,815,000
2211399	Pending bills	10,000,000	0	44,000,000	5,500,000	6,050,000
2210303	Daily Subsistence Allowance	2,650,000	2,100,000	2,708,000	2,978,800	3,276,680
2211101	County Asset Valuation & Tagging	300,000	300,000	18,000,000	19,800,000	21,780,000
2211201	General office supplies	150,000	150,000	300,334	330,367	363,404
2220101	Refined fuel	100,000	100,000	1,950,000	2,145,000	2,359,500
4110403	Sanitary and cleaning materials	1,000,000	1,000,000	100,000	110,000	121,000
	Training allowance	0	0	1,000,000	1,100,000	1,210,000

	Sub-Total	3481155	17,150,000	69,858,334	33,944,167	37,338,584
	DEVELOPMENT					
	Other Operating Expenses (Pending Bills and Obligations)	0	0	261,573,174	287,730,491	316,503,541

S.P. 2: QUALITY ASSURANCE/AUDIT SERVICES

SUB ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	BUDGET FOR THE MTEF PERIOD	
		2023/24	2024/25	2025/26	2026/27	2027/2028
	RECCURENT					
2210201	Subscription to professional bodies	55,000	13,414	120,000	132,000	145,200
2210303	Daily Subsistence Allowance	2,202,681	5,840,000	2,580,000	2,838,000	3,121,800
2211201	Refined Fuels and Lubricants for Transport	0	0	500,000	550,000	605,000
3111002	Purchase of a laptop	50,000	50,000	500,000	550,000	605,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment	60,000	60,000	300,000	330,000	363,000
TOTAL				4,000,000	4,400,000	4,840,000

S.P. 3: SUPPLY CHAIN MANAGEMENT

SUB ITEM CODE	SUB ITEM DESCRIPTION	PRINTED EST	PRINTED EST	PRINTED EST	BUDGET FOR THE MTEF PERIOD	
		2023/2024	2024/2025	2025/26	2026/27	2027/28
RECURRENT						
2210301	Travel Allowances	53,040	53,040	400,000	440,000	484,000
2210303	DSA	220,000	300,000	3,000,000	3,300,000	3,630,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment, etc.)	699,980	699,980	310,000	341,000	375,100
2210704	Preparation of Procurement Plans	267,000	267,000	590,000	649,000	713,900
3111002	Purchase of Computers, Printers, and other IT Equipment	75,000	75,000	900,000	990,000	1,089,000
2210711	Subscription to professional bodies	699,980	699,980	200,000	220,000	242,000
	TOTAL	2,714,980	2,714,980	5,400,000	5,940,000	6,534,000

5.12 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

PROJECT NAME	DESCRIPTION OF ACTIVITY	LOCATION	PRINTED ESTIMATES
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			2024/25
Pending bills	Pending bills	HQ	261,573,174
Total			261,573,174

5.13 DETAILS OF THE COMPENSATION TO EMPLOYEES

NO OF INPOST	JOB GROUP	ACTUAL ESTIMATES 2023/24	BASLINE ESTIMATES 2024/25	PRINTED EST. 2025/26
10	R	0	13,000,000	1,799,647
5	P	14,032,623	14,032,623	1,657,491
2	S	5,616,414	5,616,414	4,665,792
6	R	14,166,126	14,166,126	1,768,397
1	B	2,716,768	2,716,768	2,256,934
7	C	5,776,970	5,776,970	4,799,172
20	D	64,567,435	34,567,435	1,716,623
5	E	18,219,342	18,219,342	5,135,574
6	F	7,409,379	7,409,379	1,155,283
5	G	20,786,498	10,786,498	3,268,259
3	H	5,933,820	5,933,820	1,929,474
3	J	3,932,507	3,932,507	3,266,899
5	K	4,397,352	4,397,352	2,603,765
4	L	2,716,768	2,716,768	2,266,934
5	M	12,578,086	12,578,086	1,899,345
3	N	5,480,348	5,580,348	1,505,456
3	Q	5,913,870	5,913,870	1,912,902
93		194,244,306	167,344,306	70,977,057

CHAPTER SIX - CROP DEVELOPMENT

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 is allocated Kshs. 262,040,404 where Kshs 66,606,333 is for recurrent expenditure and 195,434,071 for development expenditure. As at 31st December 2024, the department had spent a total of Kshs.

53,753,762 where 27,660,062 was recurrent expenditure and 26,093,700 was development with a total absorption rate of 21%. The total absorption rate was low due to late exchequer releases from the Development Partners for the development capital grants.

In the financial year 2025/2026, the departmental budget in Crop Development is allocated Kshs. 378,198,119 where Ksh is 60,529,200 for recurrent expenditure and Ksh. 317,668,919 for development expenditure. The allocations are expected to deliver the outputs as explained in part of this context.

Summary of achievements in the FY 2023/2024

CROP DEVELOPMENT

1. **SHEP BIZ Program:** 10 farmer groups (approximately 200 farmers reached) trained on high value horticultural crop production in Nyamira North and Nyamira South Sub counties. Mainly supported by JICA funding
2. **Upscaling the SHEP Approach** to 4 Other groups in the two Sub Counties using County's own resources. Through this we reached an additional 78 farmers
3. In the 3rd Quarter quarter mainly coincided with our long rains planting season and therefore during the issuance of subsidized fertilizers and other follow-ups by our officers, we were able to reach over 4,000 farmers using different extension methodologies. The messages to the farmers included proper fertilizer handling, applying the recommended rates, crop husbandry among others
4. With County own resources, we operationalized the last mile fertilizer subsidy program in 3 sub counties: Nyamira North, Nyamira South and Manga. The same will be scaled up to Masaba North in the next financial year.
5. During the reporting period, in collaboration with Solidarydad East & Central Africa, trained 60 coffee society management members and over 200 coffee famers on primary coffee processing and production respectively.
6. Continuous farmer registration: During the period under review, the directorate participated in the continuous registration of farmers
7. **Data Validation.** During the period under review, in collaboration with Ministry of Agriculture and Livestock Development, AFA HCD and KEBS, we conducted an annual data validation exercise. The validated crop data will inform our intervention, departmental planning as well as inform the entire County's planning processes.

8. **Food and crop situation monitoring and reporting.** During this period, the Directorate of crops compiled and submitted 4 Monthly food security reports both to the county and to the National office(Kilimo) to inform the National food security status.
9. **Input quality standard checks:** In collaboration with KEPHIS regional office, the Directorate conducted rapid spot checks on agro dealers and other input suppliers. This is mainly geared towards checking on compliance and quality of farm inputs to safeguard farmers from obtaining substandard inputs. During the exercise a few agro dealer shops were found to be non-compliant and appropriate corrective measures taken
10. **Last mile fertilizer subsidy program:** During the period under review, with the Directorate's own resources, we re-trained 12 Officers on management of fertilizer store, redemption and e-voucher systems. This was in preparation for the directorate to operationalized the last mile fertilizer distribution program.
11. **General extension service delivery:** During the period under review, as a directorate, using the various extension approaches which include; individual farmer targeting, group approach, e-extension among others, we were able to reach over 2000 farmers across the entire county. The initiatives included collaboration with stakeholders within the agriculture sector.
12. **Disease and pest surveillance visits:** This being our peak planting season, the crops directorate conducted various pest and disease surveillance visits in various parts of the County. This is mainly to check out on disease and pest outbreaks which are very common during the planting seasons. This is done routinely in all the Wards and out of this exercise, cases of MLND and Fall armyworm outbreaks were reported. Farmers were advised on how to manage them.
13. **Coffee marketing.** The directorate facilitated 9 Coffee societies and 38 Estate farmers to transport their coffee to various millers. The support is mainly through provision of coffee movement permits. The directorate is also in the process of issuing renewal Pulping station licenses to all societies and estate farms.
14. **Planning/Management meetings:** During the period under review, the Crops directorate, under the leadership of the Chief Officer, held several management and planning meetings with the section heads to plan for directorate's activities among other issues. Other Management meetings were held with the CECM in charge to deliberate on matters of the Department, consultative meetings with stakeholders/partners and government agencies. Discussions on staff performance appraisals were also done during period under review.
15. **On Staff Capacity development:**

- In collaboration with AFA -Tea directorate, 8 officers were trained for 1 week on various aspects of the tea value chain. The same knowledge will be cascaded down to other officers, farmers and other stakeholders in the tea sub sector.
- In addition, some other 2 officers we trained on Green House Gas emission reporting. The knowledge gained shall be cascaded to other officers to improve on our reporting on issues of climate change reporting in the County

16. Participation in devolution conference in Eldoret

17. Sensitization of farmers on the One-Ward-One-Sacco concept across the wards

18. Farmers sensitization on management of migratory and invasive pests and diseases

19. Training of 20 farmer groups on selected horticultural crops in two sub counties (Nyamira North & Nyamira South) which was in collaboration with JICA under SHEP-BIZ

20. Training of officers on voucher redemption and stock management in collaboration with the Cereal Board

21. Training of farmers and technical staff on local vegetables production in collaboration with National Museums of Kenya

22. Sensitization of farmers on the One-Ward-One-Sacco concept across the wards

23. Sensitization of farmers on climate change and Elnino preparedness

24. Participation in development of Strategic Plan 2023-2027

25. Signing and Mid-Year review of the performance contract. Staff appraisal under the performance contract. Currently in the process of signing their 2024/2025 PAS

26. Sensitization of staff and farmer reps on the use of soil scanners

27. Preparation and Participation in the World Food Day celebration that was done in Manga Sub county

28. Sensitization on crop cuts and crop insurance done in collaboration with Ministry of ALF

29. Training of staff on flour blending initiative in collaboration with Ministry of Agriculture and Self-Help Africa

30. Participation in the Nyamira County Agriculture show 2023

31. Preparation and participation of Avocado Day at Amanzi Grounds at Mekenene Ward

NARIGP

- Backstopping on CIGs and CDDCs on project implementation
- Backstopping of FPOs on environmental compliance
- Backstopping of multi community projects (Matunwa Dam and Nyabomite Irrigation Scheme)
- Farmers training on 300 lead farmers
- Training of farmers on DAT
- Preparation of livestock and CASCOT bill
- Sensitization of county Environment committee and County Grievance committee
- Training of farmers on TIMPs on the 4 value chains
- Purchase of DAT Equipment

ASDSP

- Launching and handover of CASCOT to the department
- Participated in World food day celebrations held in Manga Subcounty
- Backstopping of beneficiaries on innovations on TC banana seedling nurseries and solar powered milk coolers
- Training of 45 VCAs across cow milk, banana and local vegetables value chains
- Monitoring and evaluation of project impacts on beneficiaries
- Evaluation of high impact innovations and collection of end of project data
- Conducted in tree planting exercise at Bomondo Church of God, Nyamira South

NATIONAL AGRICULTURE VALUE CHAIN DEVELOPMENT PROGRAMMES (NAVCDP) PREPARATORY ACTIVITIES

- a. Formation, registration and training of the new Sacco members in each ward
- b. County value chain selection for the programmes where we held sub county public participation for all the stakeholders

- c. County profiling and mapping of farmers and value chain where it started on 19th September, 2023 to 13th October and we registered a total 118,757 households
- d. Continuous of farmer registration across the County
- e. Preparation and participation of the World Food Day at Manga Sub county.
- f. Participation in the Nyamira County Agriculture show 2023
- g. Sensitization of Ward SACCO officials
- h. Review of PICD Process across the 20 wards: Sensitization of the Ward, sub county and the county teams, reviewing of the previous PICD secondary data, filling gaps by primary data collection, problem analysis, developing community action plan (CAP) and MCAPS, endorsement barazas and enlisting of all community institutions
- i. Reconstitution of the Ward Community Driven Development Committees for the project
- j. Taking inventory of all existing FPOs and SACCOs. 72 institutions were mapped where 38 SACCOs were mapped and 38 Farmer Producers Organizations (FPO) were mapped.
- k. Inventorize Communal FLID infrastructure that were supported by NARIGP
- l. Recruitment and selection of 140 Agripreneurs. (7 Aps per Ward)
- m. Sensitization Workshop on AP Model to Agripreneurs in Bungoma County.
- n. Identification and training of Lead farmers. 549 lead Farmers had been identified and 283 lead farmers have been sensitized on the NAVCDP Project objectives

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

No	Challenges/milestones	Way forward
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 2025/2026

- 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
- Implementation of FLOCCA
- Support of soil and fertility improvement programmes
- Establish plant Clinics in every sub-county
- 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 2025/2026-2027/2028

No	Revenue Sources	Actual Estimate	Baseline Estimate	Printed Estimate	Projected Estimate		
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
1	Equitable share	54,679,693	61,982,698	133,672,575	147,039,833	161,743,816	9910101
2	World Bank for Loan for National and Rural Inclusive growth project (NARIGP)	150,000,000	0	0	0	0	1320202
3	ASDSP II	2,531,293	0	0	0	0	1320202
4	Fertilizer Subsidy Programme-GoK	92,563,428	0	0	0	0	1320202
5	Kenya Agricultural Business Development Project (Sweden)	0	10,918,919	10,918,919	12,010,811	13,211,892	1320202
6	National Agricultural Value Chain Development Project (NAVCDP)	250,000,000	151,515,152	231,250,000	254,375,000	279,812,500	1320202
7	NARIGP (Opening Balances)	0	0	0	0	0	1320202
		549,774,414	224,416,769	375,841,494	413,425,643	454,768,208	
Local Revenue							
1	Agricultural Cess	20,825,088	37,623,635	2,356,625	2,592,288	2,851,516	1420345
GRAND TOTAL		570,599,502	262,040,404	378,198,119	416,017,931	457,619,724	

PART D: PROGRAM OBJECTIVES

	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 2025/2026-2027/2028

Programme	Delivery Unit	Key Outputs	Key performance indicators	Actual Estimate	Baseline Estimate	Printed Estimate	Projected Estimate	
				2023/24	2024/25	2025/26	2026/27	2027/28
Programme 1: Policy planning, general administration and support service								
General administration and support services	Administration	Salaries, wages and personnel emoluments paid	No. Of staff impost paid in time	95	86	86	95	104
		Agriculture Bill developed	No. Of policies developed	2	2	2	2	2
		Budgets, Annual Development plans, Sector plans prepared	No. Of plans developed	5	5	5	5	5
Programme 2: Crop, agribusiness and land management services								
Crop development	Directorate of Crop, agribusiness and land management services	Purchasing of soil scanner	No of soil scanner Procured	2	0	0	-	-
		Purchase and distribution of hass varieties an market linkages	No of hass varieties procured	1,000.00	0	0	-	-
		Extension farmers trained	No of extension officers trained	25	25	25	28	30
		Technical officers trained on new crop husbandry and technology transfer	No of technical trainings held on new crop husbandry and technology transfer	15	20	20	22	24
		Farmers trained on the modern farming	No of farmers trained	200	5,000.00	8,000.00	8,800	9,680

		technologies and innovation						
		Establish plant Clinics in every sub county	No of plant Clinics established in every sub county	0.00	0	5	5	5

1.1.

PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS 2025/2026-2027/2028

Summary of Programmes and Sub-Programmes		Objective s	Actual estimate	Baseline Estimate	Printed Estimate 2025/2026				Projected Estimate	
Programmes	Sub- Programmes		2023/2024	2024/2025	Rec	Grant	Dev	TOTAL	2026/2027	2027/2028
P 1: General administration , Policy planning and support services	SP 1.1 General Administration and support services	Improve customer service delivery	48,163,798	64,088,643	56,989,200	0	0	56,989,200	62,688,120	68,956,932
	SP 1.2 Policy Planning		517,690	517,690	2,150,000	0	0	2,150,000	2,365,000	2,601,500
Sub total			48,681,488	64,606,333	59,139,200	0	0	59,139,200	65,053,120	71,558,432
P 2: Crops Management and Development	SP 2.1 Crops Management and Value Addition	Improve the food security status by 10% and contribute to poverty reduction among 20,000 farmers in the county	519,268,014	197,434,071	1,390,000	242,168,919	75,500,000	319,058,919	350,964,811	386,061,292
Sub total			519,268,014	197,434,071	1,390,000	242,168,919	75,500,000	319,058,919	350,964,811	386,061,292
P 3Irrigation, drainage and water storage development support services	SP3.1Irrigation , drainage and water storage development support services		12,650,000	0	0			0	0	0
Sub total			12,650,000	-	0	0	0	0	0	0
TOTALS			580,599,502	262,040,404	60,529,20	242,168,91	75,500,00	378,198,11	416,017,93	457,619,72

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PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION 2025/2026-2027/2028

PART H: SUMMARY OF EXPENDITURE OF PROGRAMMES, SUB-PROGRAMMES BY

Economic Classification	Actual Estimate	Baseline Estimates	Printed Estimate	Projected Estimate	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	69,473,488	66,606,333	60,529,200	66,582,120	73,240,332
Compensation to Employees	43,845,489	55,018,844	56,989,200	62,688,120	68,956,932
Use of Goods and Services	22,738,792	4,500,000	3,540,000	3,894,000	4,283,400
Social Benefits	2,849,707	7,087,489	-	-	-
Other Recurrent	39,500	-	-	-	-
Capital Expenditure	501,126,014	195,434,071	317,668,919	349,435,811	384,379,392
Acquisition of Non-Financial Assets	4,075,293	5,000,000	-	-	-
Capital Grants and other transfers	495,094,721	187,434,071	242,168,919	266,385,811	293,024,392
Other Development	1,956,000	3,000,000	75,500,000	83,050,000	91,355,000
Total Expenditure	570,599,502	262,040,404	378,198,119	416,017,931	457,619,724

VOTE AND ECONOMIC CLASSIFICATION, 2025/2026-2027/2028

	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Programme 1: Policy Planning, General Administration and Support Services					
Sub-Programme1. General Administration and Support Services					
Current Expenditure	48,681,488	64,606,333	59,139,200	65,053,120	71,558,432
Compensation to Employees	43,845,489	55,018,844	56,989,200	62,688,120	68,956,932
Use of Goods and Services	1,986,292	2,500,000	2,150,000	2,365,000	2,601,500
Social Benefits	2,849,707	7,087,489	0	0	0
Other Recurrent	0	0	0	0	0
Sub Total	48,681,488	64,606,333	59,139,200	65,053,120	71,558,432
Programme 2: Crop Management and Development					
Sub-Programme 2.1: Crop Management and Value Addition					
Current Expenditure	18,142,000	2,000,000	1,390,000	1,529,000	1,681,900
Use of Goods and Services	18,102,500	2,000,000	1,390,000	1,529,000	1,681,900
Other Recurrent	39,500	0	0	0	0
Capital Expenditure	501,126,014	195,434,071	317,668,919	349,435,811	384,379,392
Acquisition of Non-Financial Assets	4,075,293	30,000,000	0	0	0

Grants and Other Transfers	495,094,721	162,434,071	242,168,919	266,385,811	293,024,392
Other Development	1,956,000	3,000,000	75,500,000	83,050,000	91,355,000
Sub Total	519,268,014	197,434,071	319,058,919	350,964,811	386,061,292
Programme 3: Irrigation, drainage and water storage development support services					
Current Expenditure	2,650,000	0	0	0	0
Use of Goods and Services	2,650,000	0	0	0	0
Other Recurrent	0	0	0	0	0
Sub Total	2,650,000	0	0	0	0
GRAND TOTAL	567,949,502	262,040,404	378,198,119	416,017,931	457,619,724

PART I: HEADS AND ITEMS

1.1. P.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES.

a) S.P 1: General Administration and Support Services

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	Projected Estimate	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2110101	Basic Salaries - Civil Service	34,955,807	40,479,332	56,989,200	62,688,120	68,956,932
2110301	House Allowance	4,221,195	9,535,512	0	0	0
2110314	Transport Allowance	3,196,788	5,004,000	0	0	0
2110320	Leave Allowance	290,388	442,000	0	0	0
2210712	Training Allowance	35,718	51,000	0	0	0
2710107	Monthly Pension - Civil Servants	2,784,021	6,049,306	0	0	0
2710111	NSSF Pensions		64,537	0	0	0
2710102	Gratuity - Civil Servants	29,968	480,646	0	0	0
2210101	Electricity	48,000	48,000	0	0	0
2210102	Water and sewerage charges	24,000	24,000	0	0	0
2210203	Courier and Postal Services	6,000	6,000	0	0	0
2210503	Subscriptions to Newspapers, Magazines and Periodicals	36,000	36,000	0	0	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	30,000	30,000	0	0	0
2211102	Supplies and Accessories for Computers and Printers		30,000	0	0	0
2211103	Sanitary and Cleaning Materials, Supplies and Services	10,000	10,000	0	0	0
2211202	Refined Fuels and Lubricants for Production	454,602	458,310	0	0	0
2211308	Legal Dues/fees, Arbitration and Compensation Payments	60,000	60,000	0	0	0
2220101	Maintenance Expenses - Motor Vehicles and cycles	300,000	200,000	0	0	0
2220202	Maintenance of Office Furniture and Equipment	500,000	500,000	0	0	0

3111001	Purchase of Office Furniture and Fittings		480,000	0	0	0
3111002	Purchase of Computers, Printers and other IT Equipment		100,000	0	0	0
TOTAL		46,982,487	64,088,643	56,989,200	62,688,120	68,956,932

b) Policy Planning

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	Projected Estimate	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2210303	Daily Subsistence Allowance	352,800	352,800	0	0	0
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	100,000	0	0	0
2210802	Boards, Committees, Conferences and Seminars	64,890	64,890	0	0	0
2210100	Payments of 5 Utility Bills			500,000	550,000	605,000
2220202	Maintenance of office assets and other inventories			500,000	550,000	605,000
2211101	General office purchase			650,000	715,000	786,500
2211202	Refined Fuels and Lubricants for Production			300,000	330,000	363,000
2220101	Maintenance Expenses - Motor Vehicles and cycles			200,000	220,000	242,000
TOTAL		517,690	517,690	2,150,000	2,365,000	2,601,500

1.2. P.2 CROPS MANAGEMENT AND DEVELOPMENT

a) Crop Management and value addition

RECURRENT

SUB ITEM CODE	ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	Projected Estimate	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000	70,200	200,000	220,000	242,000
2210502	Publishing and Printing Services	13,500	0	0	0	0
3111002	Purchase of Computers, Printers and other IT Equipment	37,500	0	0	0	0

2211201	Refined Fuels and Lubricants for Transport	490,000	657,000	0	0	0
2210904	Motor Vehicle Insurance	100,000	0	0	0	0
2210802	Boards, Committees, Conferences and Seminars	200,000	0	0	0	0
2210302	Accommodation - Domestic Travel	340,000	0	0	0	0
2210505	Trade Shows and Exhibitions	180,000	0	0	0	0
2210303	Daily Subsistence Allowance	1,040,000	0	0	0	0
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	176,000	0	0	0	0
2220101	Maintenance Expenses - Motor Vehicles and cycles	350,000	160,000	0	0	0
2210704	Hire of Training Facilities and Equipment	42,000	0	0	0	0
2210302	Accommodation - Domestic Travel		0	0	0	0
2211011	Purchase/Production of Photographic and Audio-Visual Materials	73,000	0	0	0	0
2210708	Trainer Allowance	15,000,000	0	0	0	0
2211103	Sanitary and Cleaning Materials, Supplies and Services		81,000	0	0	0
2210101	Electricity		81,800	240,000	264,000	290,400
2220210	Maintenance of Computers, Software, and Networks		125,000	0	0	0
2220205	Maintenance of Buildings and Stations -- Non-Residential		725,000	0	0	0
2220202	Maintenance of Office Furniture and Equipment		100,000	950,000	1,045,000	1,149,500
TOTAL		18,142,000	2,000,000	1,390,000	1,529,000	1,681,900

DEVELOPMENT EXPENDITURE

ITEM	Actual Estimate	Baseline Estimates	Printed Estimate	Projected Estimate	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Daily Subsistence Allowance	259,000	-	0	0	0
Trade Shows and Exhibitions	380,000	-	0	0	0
Agricultural Materials, Supplies and Small Equipment	700,000	800,000	60,000,000	66,000,000	72,600,000
Refined Fuels and Lubricants for Transport	161,000	-	0	0	0
Maintenance Expenses - Motor Vehicles and cycles	44,000		0	0	0

		-			
Support of soil and fertility improvement programmes			5,000,000	5,500,000	6,050,000
Establish plant Clinics in every subcounty			1,000,000	1,100,000	1,210,000
Purchase of Avocados			500,000	550,000	605,000
Renovation & solar lighting at tea buying centres & vegetable collection centres across the Ward (Embari, Birongo, Metamaywa Junction, Nyanchonori, Matangi, Nyatieko, Mobamba, Kewanda, Nyabogoye, Sengera, Botana & Riyabe)			3,000,000	3,300,000	3,630,000
Construction of Riabwonche Tea Buying Center			6,000,000	6,600,000	7,260,000
Grants and Transfers	2,531,293	192,434,071	242,168,919	266,385,811	293,024,392
	687,069,065	197,434,071	317,668,919	349,435,811	384,379,392

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

a) CAPITAL PROJECTS

P.1 Crop, Agribusiness and Land Management Services	317,668,919
Soil and fertility improvement programmes	5,000,000
Establish plant Clinics in every subcounty	1,000,000
NAVCDP - County contribution	40,000,000
NAVCDP - Grant	231,250,000
Kenya Agricultural Business Development	10,918,919
distribution of certified seeds and subsidised fertilizer (FLOCCA)	20,000,000
Purchase of Avocados	500,000
Renovation & solar lighting at tea buying centres & vegetable collection centres across the Ward (Embari, Birongo, Metamaywa Junction, Nyanchonori, Matangi, Nyatieko,	3,000,000
Construction of Riabwonche Tea Buying Center	6,000,000

PART J: PERSONNEL ESTABLISHMENT

S/No	J/G	NO OF STAFF UNDER THE J/G	Actual Total Amount Estimates	Baseline Total Amount Estimates	Printed Estimate	Projected Estimate	
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
1	R	1	2,313,437	2,313,437	2,122,826	2,335,108	2,568,619
2	Q	1	604,448	604,448	554,646	610,110	671,121
3	P	3	6,501,596	6,501,596	5,965,909	6,562,500	7,218,750
4	N	2	2,372,470	2,372,470	2,176,995	2,394,694	2,634,164
5	M	6	4,544,074	4,544,074	4,169,674	4,586,641	5,045,305
6	L	4	4,066,922	4,066,922	3,731,836	4,105,019	4,515,521
7	K	10	5,848,796	22,441,242	20,592,239	22,651,463	24,916,609
8	J	1	684,816	684,816	628,392	691,231	760,354
9	H	5	2,435,054	2,435,054	2,234,422	2,457,865	2,703,651
10	G	35	12,075,877	12,075,877	11,080,908	12,188,999	13,407,899
11	F	5	1,526,956	1,526,956	1,401,145	1,541,260	1,695,386
12	E	3	538,908	538,908	494,506	543,956	598,352
13	D	5	1,086,257	1,086,257	996,757	1,096,433	1,206,076
14	C	4	914,276	914,276	838,946	922,841	1,015,125
TOTAL		88	45,513,886	62,106,333	56,989,200	62,688,120	68,956,932

CHAPTER SEVEN

7.0 VOTE: 5265000000

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

7.2 PART A: VISION

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

7.3 PART B: MISSION

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

7.4 PART C BUDGET INFORMATION AND PERFORMANCE REVIEW

7.4.1 Expenditure trends

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

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

In the budget for financial year 2024/2025, the department of Environment, Climate Change, Energy, Natural Resources and Mining was 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 was 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.

In the budget for financial year 2025/2026, the department has been allocated Ksh. 72,584,289 for recurrent and Ksh. 248,710,133 for development expenditures. The total allocation for the department is Ksh. 321,294,422.

7.4.2 Major achievements for the period 2023/2024-2024/2025

- Planting of tree seedlings, where we targeted 15,000 in both primary and secondary schools and other institutions.
- 1 tree nursery developed to promote agroforestry
- 15,000 tons of garbage collected and dumped
- 3 dumpsites maintained
- 66 streetlight poles installed
- 160,000 seedlings distributed to protect rivers
- Climate Change mitigation and adaptation measures adopted
- Climate change Policies prepared and adopted
- County staff trained on climate change mitigation and adaptation measures
- Community sensitized and trained on climate change mitigation and adaptation measures

7.4.3 Constraints and challenges in budget implementation

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

7.4.4 Major services/outputs to be provided in MTEF period 2024/2025 – 2026/2027

- Salary payment to 115 officers
- Payment of 13 utility bills
- Acquisition of a dumping site for solid waste management
- Purchase of tractor for garbage collection
- Rehabilitation of degraded landscapes
- Installation, Repair and Maintenance of Solar Street Lights
- Dumping Sites identification, excavation and Fencing

- Acquire Forecaster Work Station to link with NMC Forecaster work station
- Establishment of the weather/ Climate Change Service Centre(s) and Weather Stations
- Acquire and Install Automatic rain gauges at least 2 per ward for 20 Wards in Nyamira
- Capacity building of county staff on climate change mitigation and adaptation measures
- Capacity building of the community on climate change mitigation and adaptation measures.

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

REVENUE SOURCES	Actual Estimates 2023/2024	Baseline Estimates 2024/2025	Printed Estimates 2025/2026	Projected Estimates 2026/2027	Projected Estimates 2027/2028	ITEM CODE
Equitable Sharable Revenue	186,135,007	96,670,702	154,665,618	170,132,180	187,145,398	991010 1
World Bank Grant towards Climate Change	147,000,000	173,210,133	162,210,133	178,431,146	196,274,261	132010 2
Building Cess	22,826,133	25,108,746	4,418,671	4,860,538	5,346,592	111010 4
Unspent balances	-	155,247,624	-	-	-	
	355,961,140	450,237,205	321,294,422	353,423,864	388,766,251	

7.5 PART D: PROGRAMS OBJECTIVES

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

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

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Actual Estimate	Baseline Estimate	Printed Estimate	Projected Estimate	
				2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Program 1: Policy, Planning, general administration and support services								
General Admin Policy dev. & planning	Administration	Efficient and Effective services Delivered	Salaries and utilities paid	115	115	78	86	94
			Payroll processed	12	12	12	12	12
	Administration	Staff recruitment	No of new staff recruited	10	10	0	8	8
	Administration	Utility bills	Bills paid	12	12	12	12	12
	Administration	Training and capacity building	No of courses attended	10	10	10	10	10
		Budget plan	Budget developed	1	1	1	1	1
		Office supplies	No. Office supplies delivered	12	12	12	12	12
		Fuel and lubricants	Liters supplied	100,000	100,000	100,000	100,000	100,000
		Maintenance of motor vehicles/cycles	No. of services carried out	100	110	100	110	121
	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	50	50	50	50	50
		Home solar lights	Number of solar units distributed	500	300	300	300	300
		Environmental impact assessment	No of Impact reports	0	0	4	4	4

		for mining sites						
Program 3: Environmental Protection and Management services								
Outcome. To promote clean and healthy environment								
Pollution & waste management services	Environment and Natural resources	Afforestation of hilltops	No. of forests replanted.	2	1	1	1	1
		Distribution of tree seedlings	No seedlings distributed	50,000	30,000	25,000	25,000	25,000
		Solid waste collection	No of tons collected and dumped	15,000	19,000	20,000	20,000	20,000
		Payment of wages (casual labor)	No. of payrolls prepared	20	20	20	20	20
Pollution & waste management services	Environment and Natural resources	Identification and fencing of land for dump site	No of sites identified	4	3	1	1	1
		Environmental impact assessment	No impact reports	4	0	4	4	4
		County Environment Committee meetings	No. of meetings held	4	0	5	5	5
		Skips foundation	No. of skips foundation	10	0	0	0	0
		Purchase of skips	No of skips purchased	10	0	0	0	0
Program 4: Climate Change services								
Climate change adaptation activities		Reforestation of hilltops	No. tree seedlings distributed	10,000	10,000	10,000	10,000	10,000
Climate Change Mitigation activities		Sensitization of the public on causes, effects and interventions of climate change adaptation and	No. of residents trained	5,000	20,000	20,000	20,000	20,000

		mitigation measures						
Policy development and Planning		Climate change Policy & Bill	No. of policies	0	0	2	2	2
Climate change adaptation activities	Climate Change Mitigation activities	Purchase of Program vehicle for Climate change trainings and capacity building	No. of vehicles purchased	0	1	0	0	0
		Installation of Automatic Weather Stations (AWSs), 1 per ward (schools)	No. of AWSs		20	10	10	10
		Develop Information Education Communication materials	No. of Education materials		1	1	1	1

7.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2025/26

ENVIRONMENT, CLIMATE CHANGE, ENERGY, NATURAL RESOURCES AND MINING						
PROGRAM/SUB-PROGRAM	Actual Estimate	Baseline Estimate	Printed Estimate	Projected Estimate	Projected Estimate	ITEM CODE
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
General Administration, Policy Planning and Support Services	68,611,140	39,779,448	46,584,289	51,242,718	56,366,990	100105265
Environment and Natural Resources	6,000,000	4,500,000	12,000,000	13,200,000	14,520,000	100405265
Climate Change Mitigation and adaptation measures	205,650,000	390,957,757	212,210,133	233,431,146	256,774,261	100505265
Energy and Mineral Resources services	29,600,000	15,000,000	50,500,000	55,550,000	61,105,000	100205265
Sub-total	309,861,140	450,237,205	321,294,422	353,423,864	388,766,251	

7.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/26

ENVIRONMENT, CLIMATE CHANGE, ENERGY, NATURAL RESOURCES AND MINING					
Economic Classification	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	Projected Estimates
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	104,861,140	60,779,448	72,584,289	79,842,718	87,826,989
Compensation to Employees	58,197,178	30,958,499	37,763,340	41,539,674	45,693,641
Social Contribution	6,287,433	7,820,949	7,820,949	8,603,044	9,463,348
Use of Goods and Services	40,376,529	11,000,000	27,000,000	29,700,000	32,670,000
Grants	0	11,000,000	0	0	0
Capital Expenditure	251,100,000	389,457,757	248,710,133	273,581,146	300,939,261
Grants	147,000,000	389,457,757	212,210,133	233,431,146	256,774,261
Acquisition of Non-Financial Assets	104,100,000	0	36,500,000	40,150,000	44,165,000
Total Expenditure	355,961,140	450,237,205	321,294,422	353,423,864	388,766,250

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

Economic Classification	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	Projected Estimates
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Program 1: Policy Planning, General Administration and Support Services	26,006,246	39,779,448	46,584,289	52,342,718	57,576,990
Current Expenditure	26,006,246	39,779,448	46,584,289	52,342,718	57,576,990
Compensation to Employees	19,006,000	30,958,499	37,763,340	41,539,674	45,693,641
Social Contribution	6,000,246	7,820,949	7,820,949	8,603,044	9,463,348
Use of Goods and Services	1,000,000	1,000,000	1,000,000	1,100,000	1,210,000
Program 2 Environment and Natural Resources	5,500,000	4,500,000	12,000,000	13,200,000	14,520,000
Current Expenditure	2,500,000	3,500,000	10,000,000	11,000,000	12,100,000
Use of Goods and Services	2,500,000	3,500,000	10,000,000	11,000,000	12,100,000
Capital Expenditure	3,000,000	1,000,000	2,000,000	2,200,000	2,420,000
Acquisition of Non-Financial Assets	3,000,000	1,000,000	2,000,000	2,200,000	2,420,000
Program 3: Energy and mineral Resources Services	14,500,000	15,000,000	50,500,000	55,550,000	61,105,000
Current Expenditure	2,000,000	6,500,000	16,000,000	17,600,000	19,360,000
Use of Goods and Services	2,000,000	6,500,000	16,000,000	17,600,000	19,360,000
Capital Expenditure	12,500,000	8,500,000	34,500,000	37,950,000	41,745,000
Acquisition on Non-Financial Assets	12,500,000	8,500,000	34,500,000	37,950,000	41,745,000
Program 4: Climate Change Mitigation and adaptation measures	189,000,000	390,957,757	212,210,133	233,431,146	256,774,261
Current Expenditure	23,000,000	11,000,000	0	0	0
Use of Goods and Services	23,000,000	11,000,000		0	0
Capital Expenditure	166,000,000	379,957,757	212,210,133	233,431,146	256,774,261
Acquisition on Non-Financial Assets	166,000,000	379,957,757	212,210,133	233,431,146	256,774,261
Total	235,006,246	450,237,205	321,294,422	354,523,864	389,976,251

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	Baseline Estimates	Printed Estimates	Projected Estimates	
		2024/2025	2025/2026	2026/2027	2027/2028
2110101	Compensation to Employees	30,958,499	37,763,340	41,539,674	45,693,641
2120101	Social Contributions	7,820,949	7,820,949	8,603,044	9,463,348
2210101	Payment of Utility Bills	300,000	300,000	330,000	363,000
2220202	Maintenance of Office assets and other inventories	300,000	300,000	330,000	363,000
2211101	General Office Supplies	400,000	400,000	440,000	484,000
Total		39,779,448	46,584,289	51,242,718	56,366,990

10.2 ENVIRONMENTAL PROTECTION AND MANAGEMENT SERVICES

a) Pollution and Waste Management Services

Item code	Item Description	Baseline Estimates	Printed Estimates	Projected Estimates	
		2024/2025	2025/2026	2026/2027	2027/2028
2211202	Refined Fuels and Lubricants for Production	3,500,000	5,000,000	5,500,000	4,840,000
2220101	Maintenance Expenses - Motor Vehicles and cycles	0	1,500,000	1,650,000	1,815,000
2210310	Field Operational Allowance	0	500,000	550,000	605,000
2210303	DSA		1,500,000	1,650,000	1,815,000
2211103	Sanitary and Cleaning Materials		500,000	550,000	605,000
3130199	Identification, fencing and excavating a dumpsite		1,000,000	1,100,000	1,210,000
3110504	Material Recovery Center		2,000,000	2,200,000	2,420,000
3111401	Acquisition of Noise pollution gadgets	1,000,000	-	-	-
	RECURRENT	3,500,000	10,000,000	11,000,000	12,100,000
	DEVELOPMENT	1,000,000	2,000,000	2,200,000	2,420,000
TOTAL		4,500,000	12,000,000	13,200,000	14,520,000

7.10.3 CLIMATE CHANGE MITIGATION AND ADAPTATION MEASURES

Item code	Item Description	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2210303	Climate change mitigation and adaptation measures	2,650,000	0	-	-	-
9910101	Financially led climate action programme - Unspent Balances	11,000,000	0		-	-
1320102	County Climate Change Institution E-Waste management Support (CCI) (World Bank Grant)	11,000,000	11,000,000	0	-	-
	Climate Change Intervention (Contribution)	45,000,000	62,500,000	50,000,000	55,000,000	60,500,000

1320102	Climate Change Intervention (Grant)	136,000,000	162,210,133	162,210,133	178,431,146	196,274,261
9910101	Climate Change Intervention (Grant) Unspent balances	0	155,247,624	0	-	-
	RECURRENT	24,650,000	11,000,000	0	0	0
	DEVELOPMENT	181,000,000	379,957,757	212,210,133	233,431,146	256,774,261
Total		205,650,000	390,957,757	223,210,133	212,210,133	233,431,146

7.10.4 ENERGY AND MINERAL RESOURCES SERVICES

a) Other Energy Sources Promotion Services

Item Description	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Capacity Building of Staff	-	500,000	500,000	550,000	605,000
Technical feasibility	400,000	-		-	-
Financial feasibility	350,000	-		-	-
Market visit research	350,000	-		-	-
Operationalization	300,000	-		-	-
Streetlights spare parts	800,000	-	-	-	-
Promotion of Renewable Energy	400,000	1,000,000	500,000	550,000	605,000
Purchase of Maintenance tools					
Payment of electricity bills for Streetlights (KPLC)	5,000,000	5,000,000	15,000,000	16,500,000	18,150,000
Solar Steerlights Bokeira		1,600,000		-	-
Solarization of streetlights CBD			20,000,000	22,000,000	24,200,000
Replacement and repair of solar powered street lights			3,000,000	3,300,000	3,630,000
Installation of solar lights (12)			2,000,000	2,200,000	2,420,000
Installation of streetlights at Nyangoge - Borabu TTI,Nyabikomu TBC,Machungo junction			1,500,000	1,650,000	1,815,000
Streetlighting across the ward			500,000	550,000	605,000
Streetlighting across the ward			2,500,000	2,750,000	3,025,000
Installation of Street lights at Kijauri & its environs			3,000,000	3,300,000	3,630,000
Installation of Street Lights across the Ward			2,000,000	2,200,000	2,420,000
Installation of solar streetlights @Ksh. 150,000 (3 per Ward) Flagship		6,000,000	-	-	-
Installation, repairs and relocation of Streetlights	20,000,000	-		-	-
Purchase and Installation of street lights	3,000,000	8,500,000	-	-	-
Replacement and repair of solar powered street lights		-	-	-	-
RECURRENT	7,600,000	6,500,000	16,000,000	17,600,000	19,360,000
DEVELOPMENT	23,000,000	14,500,000	34,500,000	39,050,000	42,955,000
	30,600,000	15,000,000	50,500,000	56,650,000	62,315,000

7.11 DETAILS OF THE DEVELOPMENT PROJECTS

Flagship Projects

Material Recovery Centre	Flagship	2,000,000
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FLOCCA-CCRS Grant	Flagship - Grant	162,210,133
FLOCCA - County Contribution	Flagship	50,000,000
Solarization of streetlights CBD	Flagship	20,000,000
Replacement and repair of solar powered street lights	Flagship	3,000,000
Total		237,210,133

Ward Based Projects

Installation of solar lights (12)	ESISE	2,000,000
Installation of streetlights at Nyangoge - Borabu TTI, Nyabikomu TBC, Machungo junction	KIABONYORU	1,500,000
Street lighting across the ward	MANGA	500,000
Street lighting across the ward	MEKENENE	2,500,000
Installation of Street lights at Kijauri & its environs	NYANSIONGO	3,000,000
Installation of Street Lights across the Ward	MAGWAGWA	2,000,000
Total		11,500,000

7.12 PART J: PERSONNEL ESTABLISHMENT

NUMBER OF INPOST	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
115	38,779,448	38,779,448	45,584,289	45,584,289	45,584,289
TOTAL	38,779,448	38,779,448	45,584,289	45,584,289	45,584,289

CHAPTER EIGHT

8.0 VOTE: 5266000000

8.1 VOTE TITLE: DEPARTMENT OF EDUCATION, INFORMATION COMMUNICATION, TECHNOLOGY, AND VOCATIONAL TRAINING

8.2 PART A: VISION

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

8.3 PART B: MISSION

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

8.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

8.4.1 Expenditure trends

In the financial year 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 was allocated 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. The department's half year expenditure is 185,967,479 with absorption rate of 34 % whereby 185,967,479 is for recurrent with 34 %absorption rate and 0 is for development with an absorption rate of 0 % .

In the financial year 2025/2026, the department has been allocated a total of **kshs.579, 165,560** whereby **kshs.470, 265,560** is for recurrent, which includes **Kshs.30, 000,000** for education support fund and **kshs.108, 900, 000** is for development.

8.4.2 Major achievements for the period 2023/2024-2024/2025

- Development of Nyamira county Pre-primary meals and nutrition policy
- Training of 600 ECDE Teachers on Competency Based Curriculum (CBC) as at March 2025
- Supply of instructional materials, and indoor and outdoor playing materials 408 ECDE centers.

- Renewal of contracts for 376 ECDE teachers
- Confirmation of 523 ECDE teachers on a permanent and pensionable basis.
- Renewal and Accreditation of courses for 26 Vocational Training Centers (VTC) by Technical and Vocational Education and Training (TVETA).
- Capacity building and assessment of VTC managers on Leadership, Governance and Quality Management.
- Conducted Education day at Manga stadium with the theme Promoting Talents, skills and Academic Achievement for Patriotism and sustainable Development in Nyamira County.

8.4.3 Constraints and challenges in budget implementation and how to being addressed

Challenges	Way forward
Over stated target	Single business permit is invoiced by the department of trade thus from the next financial the revenue stream has been moved to department of trade The Enforcement Act is now in place.
Delayed exchequer releases	The Council of Governors to ensure compliance with the disbursement requirements
Inadequate Staffing	Employ enough staff in both ECDE and VTC centers
Inadequate continuous re-skills and capacity	Continuous Upskilling and Capacity Building due to frequent changes in ECDE Curriculum and introduction of Competency Based Education and Training (CBET) under TVET- Curriculum Development, Assessment and Certification Council (CDACC)
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 in both ECDE and VTC

8.4.4 Major outputs to deliver in the financial 2025/2026

- Payment of salaries -1088 In post
- Payment of casuals wages-90
- Payment to social contributions (Gratuity, pensions, and training levy)- 3
- Payment of utilities and Bills (Electricity, water, telephone,)- 3
- General office operations (Stationery, cleaning materials, boards ,catering)- 4
- Maintenance of office assets and inventories (Fuels, M/V Maintenance, office cabinets- etc.)- 3
- Budget preparation. -5
- Preparation And review of department policies-7
- Amount of Education support fund to be disbursed 30,000,000
- Meeting and workshops -5
- Curriculum implementation (Instructional materials)- 408
- Digital learning implementation-408
- Quality assurance and standards-408
- Capacity building-899
- General office operations-3

- Implementation of Nyamira county Pre-primary meals and nutrition programme-1
- Vocation training centers operations (Payment of casual workers, Payment of bills and utilities, monitoring and evaluation)- 30
- Curriculum implementation (Instructional support and play materials)- 30
- Quality assurance and standards-30
- Review of ICT policy-1
- Capacity building of staffs-20
- Internet connectivity-12
- Maintenance of server-3
- Revamping of website-1

8.4.5 Summary of the revenue sources 2025/2026 – 2027/2028

NO	REVENUE SOURCES	Baseline estimates 2024/25	Printed 2025/2026	PROJECTED 2026/2027	2027/2028	ITEM CODE
1	Equitable Sharable revenue	456,581,722	579,165,560	637,082,116	700,790,328	9910101
2	SBP Private schools/vocational institutions	4,345,456	-	-	-	
	TOTAL	460,927,178	579,165,560	637,082,116	700,790,328	

8.5 PART D: PROGRAM OBJECTIVES

PROGRAMME	STRATEGIC OBJECTIVES
P1 General administration, policy planning, and support, services	To enhance institutional efficiency and effectiveness in service delivery by 90%.
P2 ECDE and CCC development services	To establish and improve infrastructure and strengthen collaboration and partnership in ECDE and CCC centers by 70%
P3 Vocational development and training services	To establish and improve infrastructure and strengthen collaboration and partnership in vocational institutions by 70%
P4. Information, communication and Technology	

8.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

Programme	Delivery unit	Key outputs	Key Performance Indicators	Actual estimates	Baseline estimates	Printed estimates	Projected	
				2023/2024	2024/25	2025/2026	2026/2027	2027/2028
Name of Programme 1: General administration, policy planning & support services.								
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county								
SP 1.1 General Administration	Director Administration	Staff salaries paid on time	No of Payroll ran	1039	1026	1088	1320	1320

		Payment of social contributions	No of social contributions paid	3	3	3	3	3
		Payment of Utilities	No of utilities paid	6	5	5	7	7
		General office purchases	No of General office equipment purchased	7	4	5	7	7
SP 1.2 Policy development and planning		Staff training on SMC and SLDP done	No of staff trained	14	5	7	9	10
		Attending Stakeholders Conference on Education	No of national conferences attended	3	2	2	2	2
		Preparing and reviewing policies, plans, bills reporting	No of policies, plans, bills, and reports were reviewed and prepared	5	5	5	5	5
Name of Programme 2: Vocational development and training services								
Outcome: Improved informal employment								
Youth Polytechnic Development	Director youth polytechnic	Youth Polytechnic operation	No of youth polytechnic operated	38	26	30	30	30

		Curriculum implementation	No of youth polytechnic provided with training materials	38	26	30	30	30
		Quality assurance	No of VTC workshops assessed	38	26	30	30	35
		Education support Fund (Scholarship, Bursaries and sponsorships)	Amount of education support fund disbursed	122m	50,415,513	30,000,000	50,000,000	50,000,000
Name of Programme 3: ECDE and CCC development services		Construction of ECDE centers	No of ECDE centers constructed	14	5	0	0	0
ECDE management and infrastructure support services	Director ECDE	Curriculum implementation (Instructional support and play materials)	No of ECDE centers provided with instructional support and play materials	0	408	408	408	408
		Digital learning	No of ECDE centers incorporating digital learning	0	0	408	408	408

		Quality assurance and standards	No of the ECDE centers assessed	407	408	408	408	408
		Capacity building of ECDE teachers	No of ECDE teachers inducted	900	600	899	899	899
ICT MANAGEMENT SUPPORT SERVICES		Review of ICT policy	No of ICT policies reviewed			1	2	3
		Capacity building of staffs	No of staffs trained			20	40	60
		Internet connectivity	No of internet routers installed			12	14	18
		Maintenance of server	No of servers maintained			3	5	7
		Revamping of website	No of website revamped			1	2	3

8.7 PART F: SUMMARY OF PROGRAMES AND SUB-PROGRAMES

PROGRAMME	SUB PROGRAMME	OBJECTIVES	Actual 2023/2024	Baseline total 2024/25	Printed 2025/2026	Projected 2026/2027	projected 2027/2028
GENERAL ADMINISTRATIVE SUPPORT SERVICES & POLICY PLANNING	GENERAL ADMINISTRATIVE & SUPPORT SERVICES	Enhancing institutional efficiency and effectiveness in	378,075,141	354,371,665	370,459,259	407,505,185	448,255,703

AND SUPPORT SERVICES		Policy implementation and service delivery.					
	POLICY PLANNING AND SUPPORT SERVICES		-	51,075,513	37,660,000	41,426,000	45,568,600
PROGRAMME	TOTAL		378,075,141	405,447,178	408,119,259	448,931,185	493,824,303
VOCATIONAL EDUCATION TRAINING	IMPROVED INFORMAL EMPLOYMENT	To establish and improve infrastructure and strengthen collaboration and partnership in Vocational institutions	275,482,586	20,780,000	39,000,000	42,900,000	47,190,000
PROGRAMME	TOTAL		275,482,586	20,780,000	39,000,000	42,900,000	47,190,000
ECDE AND CCC DEVELOPMENT SERVICES	ECDE MANAGEMENT AND INFRASTRUCTURE SUPPORT SERVICES	To establish and improve infrastructure and strengthen collaboration and partnership in ECDE and CCC centers	43,900,000	34,700,000	127,246,302	139,970,932	153,968,025
PROGRAMME	TOTAL		43,900,000	34,700,000	127,246,302	139,970,932	153,968,025
INFORMATION ,COMMUNICATION AND TECHNOLOGY	INFORMATION ,COMMUNICATION AND TECHNOLOGY MANAGEMENT AND SUPPORT SERVICES		-		4,800,000	5,280,000	5,808,000
PROGRAMME	TOTAL		-	-	4,800,000	5,280,000	5,808,000
GRAND TOTALS			697,457,727	460,927,178	579,165,560	637,082,116	700,790,328

8.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026 – 2027/2028

Economic Classification	Actual estimates	Baseline	Printed estimates	Projected	
	2023\2024	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	518,850,973	438,966,219	470,265,560	517,292,117	569,021,328
Compensation to Employees	328,935,068	286,925,949	305,183,543	335,701,897	369,272,087
Use of Goods and Services	14,980,339	37,000,000	50,476,301	55,523,932	61,076,325
Other Social Benefits	41,717,454	64,605,716	64,605,716	71,066,288	78,172,916

Current Transfers to Govt. Agencies		19,041	0	-	-
Other Recurrent	133,218,112	50,415,513	50,000,000	55,000,000	60,500,000
CAPITAL EXPENDITURE	52,300,000	24,200,000	108,900,000	119,790,000	131,769,000
Acquisition of Non-Financial Assets	52,300,000		108,900,000	119,790,000	131,769,000
Capital Grants to Govt. Agencies	0		0	-	-
Other Development	0	24,200,000	0	-	-
Total Expenditure	571,150,973	463,166,219	579,165,560	637,082,117	700,790,328

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

Economic Classification	Actuals estimates	Baseline estimates	Printed estimates	projected	
	2023/2024	2024/25	2025/2026	2026/2027	2027/2028
P 1 Policy planning, general administration and support services					
SP 1.1 General administration support services					
Current Expenditure	372,235,270	354,371,665	370,459,259	407,505,185	448,255,703
Compensation to Employees	328,935,068	286,925,949	305,183,543	335,701,897	369,272,087
Use of Goods and Services	1,582,748	2,840,000	670,000	737,000	810,700
Other Recurrent	-		-	-	-
Social Benefits	41,717,454	64,605,716	64,605,716	71,066,288	78,172,916
SP 1.2 Policy and Planning Services				-	-
Current Expenditure	870,000	51,075,513	37,660,000	41,426,000	45,568,600
Use of Goods and Services	870,000	660,000	7,660,000	8,426,000	9,268,600
Other Recurrent	-	50,415,513	30,000,000	33,000,000	36,300,000
P1 TOTAL	373,105,270	405,447,178	408,119,259	448,931,185	493,824,303
P2 Vocational development and training services				-	-
SP 2.1 Improved Informal Employment				-	-
Current Expenditure	142,245,204	13,019,041	26,000,000	28,600,000	31,460,000
Compensation-Wages	-	3,780,000	-	-	-
Use of Goods and	4,186,077	9,220,000	6,000,000	6,600,000	7,260,000

Services					
social benefits	-	-	-	-	-
current transfers to govt agencies	133,218,112	19,041	-	-	-
Other recurrent	4,841,015	-	20,000,000	22,000,000	24,200,000
Capital Expenditure	5,500,000	10,000,000	13,000,000	14,300,000	15,730,000
Acquisition of Non-Financial Assets	5,500,000	-	13,000,000	14,300,000	15,730,000
Other development	-	-	-	-	-
capital transfer	-	-	-	-	-
P2 TOTAL	147,745,204	23,019,041	39,000,000	42,900,000	47,190,000
P3 ECDE and CCC development services				-	-
SP 3.1 ECDE Management				-	-
Current Expenditure	3,500,500	20,500,000	31,346,302	34,480,932	37,929,025
Compensation	-	-	-	-	-
Use of Goods and Services	3,000,500	5,500,000	31,346,302	34,480,932	37,929,025
other recurrent	500,000	15,000,000	-	-	-
Capital Expenditure	46,800,000	14,200,000	95,900,000	105,490,000	116,039,000
capital transfer	-	-	-	-	-
Capital projects	-	14,200,000	95,900,000	105,490,000	116,039,000
Acquisition on Non-Financial Assets	46,800,000	-	-	-	-
P3 TOTAL			127,246,302	139,970,932	153,968,025
P4. ICT MANAGEMENT SUPPORT SERVICES					
Current Expenditure			4,800,000	5,280,000	5,808,000
Compensation			-	-	-
Use of Goods and Services			4,800,000	5,280,000	5,808,000
Capital Expenditure			-	-	-
Acquisition on Non-Financial Assets			-	-	-
P4. TOTAL			4,800,000	5,280,000	5,808,000
GRAND TOTAL	571,150,974	463,166,219	579,165,561	637,082,117	700,790,328

8.10 PART I: HEADS AND ITEMS

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

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

ITEM CODE	SUB ITEM DESCRIPTION	Actuals 2023/2024	Baseline 2024/25	Printed 2025/2026	Projected 2026/ 2027	Projected 2027/ 2028
2110101	Basic salaries	242,391,513	240,382,394	254,859,988	280,345,987	308,380,585
2640101	Education support Fund	-	50,415,513	30,000,000	33,000,000	36,300,000
2110301	House allowance.	55,597,878	30,597,878	30,597,878	33,657,666	37,023,432
2110314	Transport allowance	25,945,677	10,945,677	10,945,677	12,040,245	13,244,269
2110202	Payment of casual wages	3,780,000	3,780,000	3,780,000	4,158,000	4,573,800
2110320	Leave allowance	5,000,000	5,000,000	5,000,000	5,500,000	6,050,000
2710102	Gratuity	12,000,000	14,834,664	14,834,664	16,318,130	17,949,943
2710107	Pension	29,075,454	49,129,052	49,129,052	54,041,957	59,446,153
2210799	Training levy	642,000	642,000	642,000	706,200	776,820
2210101	Electricity	120,000	100,000	100,000	110,000	121,000
2210102	Water and sewerage charges	60,000	70,000	70,000	77,000	84,700
2211103	Cleaning Materials	60,000	-	80,000	88,000	96,800
2210801	Catering Services	280,000	310,000	2,320,000	2,552,000	2,807,200
2211201	Fuel	168,000	1,030,000	370,000	407,000	447,700
2220101	Maintainance of M/V	300,000	500,000	120,000	132,000	145,200
2210802	Hire of conference facility	30,000	70,000	250,000	275,000	302,500
2210502	Printing and Publishing	2,000	20,000	1,550,000	1,705,000	1,875,500
2210401	Travel cost	10,000	70,000	570,000	627,000	689,700
2211101	General Office Supplies	320,004	250,000	130,000	143,000	157,300
2210302	Accomodation	70,000	50,000	50,000	55,000	60,500
2210303	Daily subsistence allowance	540,000	100,000	2,690,000	2,959,000	3,254,900
3111002	purchase of office desktop	130,000	-	30,000	33,000	36,300
	TOTAL	376,522,526	408,297,178	408,119,259	448,931,185	493,824,303

8.10.2 P.2 VOCATIONAL DEVELOPMENT AND TRAINING SERVICES

8.10.2.1 S. P 1 Improved informal employment

ITEM CODE	SUB ITEM DESCRIPTION	Actual Estimate	Baseline Estimates	Printed Estimates	BUDGET FOR THE MTEF PERIOD	
		2023/2024	2024/25	2025/2026	2026/2027	2027/2028
2210801	Catering Services	620,000	927,000	207,000	227,700	250,470
2211201	Purchase Fuel	1,026,659	650,000	63,350	69,685	76,653
2210301	Transport and travel	120,000	162,000	-	-	-
2210712	Training allowance	200,000	-	414,000	455,400	500,940
2210708	trainers allowance	-	-	40,000	44,000	48,400
2210502	Printing services	50,000	27,000	25,650	28,215	31,037
3111109	VTC instructional Materials	39,088	-	1,550,000	1,705,000	1,875,500

2210101	Electricity bills	456,000	864,000	2,010,000	2,211,000	2,432,100
2210303	Daily subsistence allowance	1,740,000	1,100,000	1,050,000	1,155,000	1,270,500
3111002	Purchase of Computers, Printers and other IT Equipment	-	-	600,000	660,000	726,000
2210704	Hire of conference facility	205,989	450,000	40,000	44,000	48,400
2640102	VTC bursary and scholarship	-	19,041	20,000,000	22,000,000	24,200,000
Total recurrent		9,027,092	4,199,041	26,000,000	28,600,000	31,460,000
3110599	Construction of Administration block at Nyainogu VTC		-	1,500,000	1,650,000	1,815,000
3110599	Equipping of Mangongo VTC			1,500,000	1,650,000	1,815,000
3110599	Construction of Tuition Block at Kiobwoye VTC			10,000,000	11,000,000	12,100,000
Total Development				13,000,000	14,300,000	15,730,000
PROGRAMME TOTAL				39,000,000	42,900,000	47,190,000

8.10.3 P.3 ECDE & CCC DEVELOPMENT SERVICES

8.10.3.1 S. P 3.1 ECDE Managements

ITEM CODE	SUB ITEM DESCRIPTION	Actual budget	Baseline estimates	Printed estimates	MTEF	
		2023/2024	2024/25	2025/2026	2026/2027	2027/2028
2210801	Catering Services	260,000	282,958	3,900,000	4,290,000	4,719,000
2211200	Fuel	120,000	160,000	2,360,000	2,596,000	2,855,599
2210802	Hire of conference facility	50,002	50,002	1,710,000	1,881,000	2,069,100
2210401	Transport and travel	281,498	492,500	2,890,000	3,179,000	3,496,900
2210708	trainers allowance	-	30,000	30,000	33,000	36,300
2220100	Maintainance of M/V	36,000	36,000	50,000	55,000	60,500
2211100	General Office Supplies	200,000	200,000	200,000	220,000	242,000
2210303	Daily subsistence allowance	695,000	644,740	250,000	275,000	302,500
2210703	printing services	30,000	5,000	407,502	448,252	493,077
2210704	purchase of assorted instructional materials	816,000	448,800	1,548,800	1,703,680	1,874,048
2210807	Medals, Awards and Honors	-	-	100,000	110,000	121,000
3111002	Purchase of printer scannner and projector	100,000	150,000	150,000	165,000	181,500
3120101	purchase of commodities	-	15,000,000	13,500,000	14,850,000	16,335,000
3111111	Purchase of learning devices	-	-	4,250,000	4,675,000	5,142,500

	Recurrent total	3,500,500	17,500,000	31,346,302	34,480,932	37,929,025
Development				-	-	
3110599	Civil works	-	14,200,000	95,900,000	105,490,000	116,039,000
	Development total	-	14,200,000	95,900,000	105,490,000	116,039,000
Programme total			31,700,000	127,246,302	139,970,932	153,968,025

8.10.4 P.4 INFORMATION, COMMUNICATION AND TECHNOLOGY

8.10.4.1 S. P 4.1 ICT Management support services

SUB ITEM CODE	SUB ITEM DESCRIPTION	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
		2024/2025	2025/2026	2026/2027	2027/2028
2210303	Daily Subsistence Allowance	100,000	100,000	110,000	121,000
2210502	Printing and publishing	100,000	100,000	110,000	121,000
2210801	Catering services	200,000	200,000	220,000	242,000
2210301	Travel cost	140,000	140,000	154,000	169,400
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	100,000	100,000	110,000	121,000
2210704	Conference facilities	60,000	60,000	66,000	72,600
2210711	Tuition fee	250,000	250,000	275,000	302,500
2211306	Subscriptions to professional bodies	50,000	50,000	55,000	60,500
2210712	Training fee	1,200,000	-	-	-
2220210	Maintenance of ICT Equipment and Networks	500,000	500,000	550,000	605,000
2210202	Internet Connectivity for County	1,000,000	1,000,000	1,100,000	1,210,000
2210202	VOIP connectivity	1,000,000	1,000,000	1,100,000	1,210,000
	Revamping of website	500,000	1,300,000	1,430,000	1,573,000
	sub-total	5,200,000	4,800,000	5,280,000	5,808,000
DEVELOPMENT					
	Equipping of the ICT hub	3,000,000	-	-	-
	Automation of Fleet Management and Heavy Machinery	10,000,000	-	-	-
	sub-total	13,000,000		-	
	TOTAL	18,200,000	4,800,000	5,280,000	5,808,000

8.10.5 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION
CAPITAL PROJECTS 2025/2026
ECDE & CCC DEVELOPMENT SERVICES

Name of the project	Location	Amount
Construction of Omobiro ECDE Class	BOKEIRA	3,500,000
Construction of ECDE Class at Monga Primary	BOMWAGAMO	3,500,000
Construction of Nyabisimba ECDE class	BONYAMATUTA	3,200,000
Construction of Kuura ECDE class	BOSAMARO	3,500,000
Construction of Kianginda ECDE class	BOSAMARO	3,500,000
Construction of Mwancha ECDE Centre & toilet	EKERENYO	4,000,000
Construction of Nyansakia Primary ECDE Class	ESISE	3,500,000
Construction of Nderema Primary ECDE Classes	ESISE	3,500,000
Construction of Endemu Primary ECDE Classes	ESISE	3,500,000
Construction of 2 ECDE Classes	GACHUBA	7,000,000
Construction of Nyantaro, Mochenwa, Esani, Nyamoteneneri and Nyabuya ECDE Classes	GESIMA	11,500,000
Construction of Getangwa ECDE Class	ITIBO	3,500,000
Construction of ECDE class at Mokwerero Primary	KEMERA	3,500,000
Construction of ECDE Centre at Nyangoge & Omonono Primary	KIABONYORU	7,000,000
Construction of ECDE class at Kenyerere PAG Primary	MAGOMBO	3,500,000
Construction of ECDE Classes	MAGWAGWA	3,500,000
Construction of Omogwa ECDE Class	MANGA	3,200,000
Renovation of Nyagacho ECDE	MEKENENE	1,000,000
Construction of Kerumbe ECDE Class	MEKENENE	-
Construction of Bugo ECDE Centre	NYAMAIYA	3,500,000
Construction and renovation of various ECDE centres	RIGOMA	5,000,000
Construction of Nyamira Primary ECDE Centre	TOWNSHIP	8,000,000
Construction of Bomondo Primary ECDE Centre	TOWNSHIP	4,000,000
Total development		95,900,000

P.2 VOCATIONAL TRAINING CENTERS CAPITAL PROJECTS

PROJECT NAME	LOCATION	AMOUNT
Construction of Administration block at Nyainogu VTC	BONYAMATUTA	1,500,000
Equipping of Mangongo VTC	NYAMAIYA	1,500,000
Construction of Tuition Block at Kiobwoye VTC	Flagship	10,000,000

Programme Total		13,000,000
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8.11 PART J: STAFF ESTABLISHMENT

Job Group	No of Inpost	Actual budget	Baseline estimates	Printed estimates
		2023/2024	2024/2025	2025/2026
A	1	1,388,136	1,074,570	1,074,570
C	2	1,443,062	1,117,089	1,117,089
D	12	4,087,224	3,163,962	3,163,962
E	7	1,668,612	1,291,690	1,291,690
F	2	4,809,126	3,722,794	3,722,794
G	551	134,578,274	104,178,433	104,178,433
H	366	118,552,932	91,773,050	91,773,050
J	18	51,784,896	40,087,223	40,087,223
K	33	37,043,898	28,676,064	28,676,064
L	17	3,688,850	2,855,577	2,855,577
M	11	1,362,728	1,054,902	1,054,902
P	3	4,462,216	3,454,248	3,454,248
N	1	3,288,664	2,545,789	2,545,789
R	2	2,493,904	1,930,557	1,930,557
Social contributions		0	64,605,716	64,605,716
VTC casual wages		0	3,780,000	3,780,000
Education salary for new recruitment		0	0	13,000,000
Total	1026	370,652,522	355,311,664	369,789,259

CHAPTER NINE

9.0 VOTE NO: 5267000000

9.1 VOTE TITLE: MEDICAL SERVICES

9.2 PART A: VISION

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

9.3 PART B: MISSION

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

9.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

9.4.1 EXPENDITURE TRENDS

For the financial year 2023/2024, the department was allocated a total of Kshs9,14,230,981 where 823,007,080 was for recurrent expenditure and Kshs.91,223,901 was for development expenditure. The department spent Ksh.704, 052,691 for recurrent expenditure and Kshs.16, 923,901 for development expenditure. The absorption rate for recurrent was 86% while that for development expenditure was 19%. As per the CBROP 2024

In the FY 2024/2025, the department was allocated Kshs.1, 144,926,355 where Ksh.697, 426,355 was for recurrent expenditure and Ksh.447, 500,000 allocation for development expenditure. The FIF amount is Ksh.400, 000,000 and it is included in the development expenditure.

In the FY 2025/2026, the department has been allocated Kshs.1, 345,923,037 where Ksh.926, 620,437 for recurrent expenditure and Kshs.419, 302, 600 allocated for development expenditure. This includes Kshs.650, 000,000 for FIF, which is distributed both in recurrent and in development.

9.4.2 MAJOR ACHIEVEMENTS FOR THE PERIOD

- i. The department achieved 96% revenue collection by the closure of FY 2024/2025.
- ii. Most development projects that are ongoing were given priority to be completed.
- iii. Support supervisions were conducted in most health facilities by SCHMTs and CHMT
- iv. Multiyear projects are at various stages of completion
- v. Children under 1 year of age fully immunized were 21,593 (98.7%)

9.4.3 CONSTRAINTS AND CHALLENGES IN BUDGET IMPLEMENTATION

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

9.4.4 MAJOR SERVICES/OUTPUTS TO DELIVER IN 2025/2026-2027/2028

- Payment of salaries -1156
- 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) -450,000,000
- Provision of essential health products in hospitals -9
- Infrastructural works-8
- Facilities stocked with essential medicines and medical supplies (EMMS) annually at L4s and L5s-4
- Maintenance of medical equipment -1
- Supportive supervision to Hospitals -4
- Quarterly progress meetings -4

9.4.5 SUMMARY OF THE DEPARTMENTAL REVENUE SOURCES 2025/2026-2027/2028

REVENUE SOURCES	ACTUAL ESTIMATES	BASELINE ESTIMATE	PRINTED ESTIMATE	PROJECTIONS		ITEM CODES
	2023/2024	2024/2025	2025/2026	2027 /2028	2027/2028	
Equitable share	545,717,454	744,926,355	695,923,037	765,515,341	842,066,875	9,910,301
Health Fund(FIF)	230,000,000	400,000,000	650,000,000	715,000,000	786,500,000	1,330,404
GRAND TOTAL	789,941,355	1,144,926,355	1,345,923,037	1,480,515,341	1,628,566,875	

9.5 PART D: PROGRAM OBJECTIVES

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

9.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Actual Estimate	Baseline Estimates	Printed estimates	Projected	
				2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P1 General administration, Policy Planning and support services	Directorate of Administration Finance and Planning	Payment of salaries and social contribution	Number of staffs remunerated	1267	1285	1156	1156	1156
		payment of utility bills	number of utilities paid	2	2	2	2	2
		general office supplies	number of general office supplies	0	0	3	3	4
P2 Medical Support Services	Directorate of Medical Services	Referral services in the hospital	number of hospitals	8	8	13	15	17

		Laboratory services	number of laboratory services offered	0	1	4	4	4
		Hospital services		8	10	13	15	16
		Provide essential health products in the hospital	number of health products provided	9	11	13	15	16
P3 Health Products and Technologies	Directorate of Medical Services	Facilities stocked with EMMS	Enhance service delivery at L4s and L5s	4	5	13	15	16
		Supportive supervision of hospitals	No of hospitals supervised	5	6	13	15	16
		Quarterly progress meetings	No of quarterly reports held	4	4	4	4	4
		Hospitals with medical equipment Maintenance	no of hospitals with equipment maintained	1	1	13	15	16

9.7 PART F; SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2025/2026-2027/2028

Programmes	Objectives	Sub- Programmes	Actual Estimate	Baseline Estimate 2024/ 2025	Target Estimates 2025/2026	MTEF Projection	
			2023/2024 TOTAL	TOTAL	TOTAL	2026/2027	2027/2028
Policy planning ,general administration and support	To improve institutional efficiency and effectiveness in	General Administration and support services	521,836,355	1,400,000	471,923,037	519,115,341	571,026,875

services	service delivery						
		Policy Planning	-	500,000	-	-	-
		Sub-Total	521,836,355	1,900,000	471,923,037	519,115,341	571,026,875
Medical support services	To provide quality diagnostic, curative and rehabilitative services	Curative and rehabilitative health services	261,200,000	159,125,000	244,697,400	269,167,140	296,083,854
		Infrastructural works	-	447,500,000	419,302,600	461,232,860	507,356,146
		Sub-Total	261,200,000	606,625,000	664,000,000	730,400,000	803,440,000
Health products and technologies support services		Health products and technologies	2,032,000	6,000,000	210,000,000	231,000,000	254,100,000
		Sub-Total	2,032,000	6,000,000	210,000,000	231,000,000	254,100,000
		Grand Total	785,068,355	614,525,000	1,345,923,037	1,480,515,341	1,628,566,875

9.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026-2027/2028

Economic Classification	Actual Estimates	Baseline Estimates	Printed Estimates	MTEF Budget	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	706,655,000	697,426,355	926,620,437	1,019,282,481	1,121,210,729
Compensation to Employees	502,038,583	520,836,355	428,887,672	471,776,439	518,954,083
Social benefit	0	0	43,035,366	47,338,903	52,072,793
Use of Goods and Services	43,116,417	176,590,000	210,000,000	231,000,000	254,100,000
Current Transfers/Grants	0	0	0	-	-
recommended funds(FIF)	161,000,000	0	244,697,400	269,167,140	296,083,854
other recurrent	500,000	0	0	-	-
Capital Expenditure	73,000,000	447,500,000	419,302,600	461,232,860	507,356,146
Other Transfers	0	0	0	-	-
Funds (FIF)	69,000,000	400,000,000	405,302,600	445,832,860	490,416,146
Conditional grants (unspent balances)	0	0	0	-	-
Acquisition of Non-Financial Assets	4,000,000	0	14,000,000	15,400,000	16,940,000
Development projects	0	47,500,000	0	-	-

Total Expenditure	779,655,000	1,144,926,355	1,345,923,037	1,480,515,341	1,628,566,875
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9.9 PART H: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION BY SUB-PROGRAMME 2025/2026-2027/2028

Economic Classification	Actual Estimates	Baseline Estimates	Printed Estimates	MTEF Budget	
	2023/2024	2024/ 2025	2025/2026	2026/2027	2027/2028
MEDICAL SERVICES					
P1 General Administration and Planning					
S.P 1 General admin and support services					
Current Expenditure	503,200,000	687,861,355	471,923,037	519,115,341	571,026,875
Compensation to Employees	328,714,807	477,800,989	428,887,672	471,776,439	518,954,083
Use of Goods and Services	1,161,417	1,440,000	0	-	0
Social Benefits	173,323,776	43,035,366	43,035,366	47,338,903	52,072,793
SP Total	503,200,000	522,276,355	471,923,037	519,115,341	571,026,875
S. P2 Policy Planning and support services					
Use of Goods and Services	-	500,000	0	-	-
Program me Total	503,200,000	522,776,355	471,923,037	519,115,341	571,026,875
P2: Health Products & Technologies support services					
S.P 1Curative and Rehabilitative services					
Current Expenditure	2,455,000	6,000,000	210,000,000	231,000,000	254,100,000
Use of Goods and Services	1,955,000	6,000,000	210,000,000	231,000,000	254,100,000
Programme Total	2,455,000	6,000,000	210,000,000	231,000,000	254,100,000
P3: Medical Support Services					
Current Expenditure	201,000,000	168,650,000	244,697,400	269,167,140	296,083,854
Use of Goods and Services	40,000,000	159,000,000	0	-	-
Facility Improvement Fund (FIF) -Recurrent	161,000,000	0	244,697,400	269,167,140	296,083,854
Capital Expenditure	73,000,000	447,500,000	419,302,600	461,232,860	507,356,146
Capital Expenditure	-	47,500,000	164,000,000	180,400,000	198,440,000
Acquisition of Non-Financial Assets	4,000,000	0	0	-	-
Facility Improvement Fund (FIF) -Development	69,000,000	400,000,000	255,302,600	280,832,860	308,916,146
Programme Total	274,000,000	616,150,000	664,000,000	730,400,000	803,440,000
MEDICAL SERVICES TOTAL	779,655,000	1,144,926,355	1,345,923,037	1,480,515,341	1,628,566,875

9.10 PART J: HEADS AND ITEMS

9.10.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

CODE	SUB ITEM	Actual Estimates 2023/2024	Baseline Estimate 2024/2025	Printed Estimates 2025/2026	Projection 2026/2027	Projection 2027/2028
2110101	Basic Salaries	200,357,152	200,357,152	151,443,834	220,392,867	242,432,154
2110309	Health service allowance	7,156,057	7,156,057	7,156,057	7,871,663	8,658,829
2110301	House allowance	37,688,269	37,688,269	37,688,269	41,457,096	45,602,806
2110314	commuter allowance	79,955,112	79,955,112	79,955,112	87,950,623	96,745,686
2110315	Health workers extr allow	38,803,720	38,803,720	38,803,720	42,684,092	46,952,501
2110320	Leave allowance	20,554,802	20,554,802	20,554,802	22,610,282	24,871,310
2110322	health risk allowance	46,263,909	46,263,909	46,263,909	50,890,300	55,979,330
2110318	non practising allowance	47,021,968	47,021,968	47,021,968	51,724,165	56,896,582
2710111	Pensions	39,563,558	39,563,558	39,563,558	43,519,914	47,871,906
2710102	Gratuity	3,216,898	3,216,898	3,216,898	3,538,587	3,892,446
2210799	NITA	254,910	254,910	254,910	280,401	308,441
2210101	Electricity bills	100,000	300,000	-	330,000	363,000
2210102	Water bills	50,000	50,000	-	55,000	60,500
2220101	MV maintenance	300,000	400,000	.	440,000	484,000
2211201	Fuels and Lubricants	50,000	500,000	-	550,000	605,000
2210502	printing services	30,000	30,000	-	33,000	36,300
2210303	DSA	365,000	365,000	-	401,500	441,650
2211101	General office stationery	135,000	135,000	-	148,500	163,350
2210704	Conference package	-	120,000	-	132,000	145,200
PROGRAMME TOTAL		521,866,355	522,736,355	471,923,037	575,009,991	632,510,990

9.10.2 MEDICAL SUPPORT SERVICES

CODE	SUB ITEM	Actual Estimates 2023/2024	Baseline 2024/2025	Proposed Estimate 2025/2026	Projection 2026/2027	Projection 2027/2028
	AIA FIF	161,000,000		244,697,400	269,167,140	296,083,854
2210303	Daily Subsistence Allowance	-	-	-	-	-
2211201	Refined fuels and Lubricants for Transport	200,000	350,000	-	-	-
2220101	Maintenance of Motor Vehicles	-	460,000	-	-	-

2211001	Medical drugs	100,000,000	150,000,000	-	-	-
2211002	Procure assorted Non-pharmaceutical Medical Items	-	590,000	-	-	-
2220203	Maintenance of medical and other Equipment	-	1,600,000	-	-	-
2210504	Hospital outreach campaigns		1,500,000	-	-	-
2210310	Free medical camps		2,000,000	-	-	-
2211026	Immunization support		2,500,000	-	-	-
2211023	Maternal and child support		125,000	-	-	-
Total recurrent		261,200,000	159,125,000	244,697,400	269,167,140	296,083,854
3110202	Infrastructural work	91,223,901	-	419,302,600	461,232,860	507,356,146
PROGRAM ME TOTAL		352,423,901	159,125,000	664,000,000	730,400,000	803,440,000

9.10.3 HEALTH PRODUCTS AND TECHNOLOGIES

Sub-item code	Item description	Actual Estimates	Baseline Estimates	Printed Estimates	Projections	
		2023/2024	2024/2025	2025/ 2026	2026/ 2027	2027/ 2028
	Essential medicines and medical supplies		150,000,000	200,000,000	220,000,000	242,000,000
2210801	Catering services	375,500	748,700	-		
2110405	Telephone allowance	-	76,800	-	-	-
2210303	DSA	2,724,000	674,000	2,500,000	2,750,000	3,025,000
2210301	Travel refund	280,000	-	700,000	770,000	847,000
2210802	hall hire	25,500	25,500	-	-	-
2211201	Fuel	3,000,000	775,000	3,000,000	3,300,000	3,630,000
3110902	Health product	500,000	1,200,000	-	-	-
2211000	Purchase of sanitary pads	-	2,500,000	-	-	-
	purchase of computers			1,000,000		
	purchase of office phones			1,800,000		
	stationary			1,000,000		
Total		6,905,000	156,000,000	210,000,000	231,000,000	254,100,000

9.11 DETAILS OF DEVELOPMENT PROJECTS

Project Name	location	Amount 2025/2026
FIF	Flagship	405,302,600
Equipping of Gesima Hospital	Flagship	3,500,000
Equipping of Ensoko Health Center	Flagship	3,500,000

Equipping of Kiendege Health Center	Flagship	7,000,000
Medical Support Services Program Total		419,302,600

CHAPTER TEN

10.0 VOTE NO: 5268000000

10.1 VOTE TITLE –LANDS, HOUSING AND URBAN DEVELOPMENT

10.2 PART A: VISION

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

10.3 PART B: MISSION

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

10.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

10.4.1 Expenditure trends

In the financial year 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. As per CBROP 2024 the department had an absorption rate of 99% for recurrent and 86% for development. This is due to late release of exchequer funds to county government hence national government should release funds in time

In the financial year 2024/2025 the department was 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 was allocated a total of kshs 426,951,341 where kshs 80,745,805 is for recurrent and kshs 346,205,536 is for development.

In the financial year 2025/2026 the department has been allocated a total of Kshs 383,451,786 where kshs 92,428,464 is for recurrent and kshs 291,023,322 is for development.

10.4.2 Major achievements

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

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

- Resources for re-allocation of funds for construction of Nyamira Headquarters. Hence the department of finance should allocate enough funds.

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

10.4.4 Major services/outputs to be provided in MTEF period 2025/2026-2027/2028

- Payment of wages and salaries
- preparation of County Spatial Plan
- preparation of county valuation roll
- construction of county headquarters
- Opening and maintenance of backstreets
- Payment of bills and utilities
- Purchase of general office utilities
- Capacity building of staffs
- Survey and demarcation of public land
- Establishment of Manga, Ikonge and Nyansiongo towns to municipalities

10.4.5 Summary of the Departmental Revenue Sources, 2025/2026

N O	REVENUE SOURCES	actual estimates 2023/2024	baseline estimate 2024/25	printed estimates 2025/2026	Projection 2026/2027	Projection 2026/2027
1	Equitable Sharable Revenue	132,063,895	110,447,969	191,141,754	210,255,929	231,281,522
2.	KSISP Grant	112,082,214	0	148123322	162,935,654	179,229,220
	Sub-Total	244,146,109	110,447,969	339,265,076	373,191,583	410,510,742
Details of Local Revenue sources					0	0
3	building plan and approvals			0	0	0
		5,869,748	6,285,895	0	0	0
4	daily parking	22,496,536	9,055,024	0	0	0
5	market stalls rent	4,207,413	717,485	1,031,023	1,134,126	1,247,538
6	physical plan Approval	4,227,307	7,113,880	26,318,952	28,950,848	31,845,932
7	Land Survey Fee		1,082,997	589,156	648,072	712,879
8	Land Rates	17,485,935	45,991,619	14,217,679	15,639,447	17,203,391
9	advertisement charges	5,091,049	27,402,937	1,184,258	1,302,684	1,432,952
10	Plot Rent	1,890,387	6,010,571	845,642	930,206	1,023,226
11	Isolated Plot Rent	116,661	637,428	0	0	0
SUB TOTAL		62,095,548	104,297,836	44,186,710	48,605,381	53,465,919
GRAND TOTAL		306,241,657	214,745,805	383,451,786	421,796,965	463,976,661

10.5 PART D: PROGRAM OBJECTIVES

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

10.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Basel ine 2024/ 25	Printed estimates 2025/2026	Project ion 2026/2027	2027/2028
		Personnel enumerated	Number of staffs in enumerated	174	177	177	177
		Social Benefits paid	Number social				

			benefits paid	174	177	177	177
		Utility bills and services paid	Number of bills paid (Receipts/statements)	11	3	5	10
		Office furniture & equipment's purchased.	No. of furniture purchased	13	40	40	40
SP 1.2 Policy developments and planning.		Staff capacity built	No. of staff capacity built	10	10	20	30
Sub-program me 2.1: physical planning and Surveying services	Directorate of physical planning and surveying services	Processing and demarcation of government land	Government land surveying services done	20	5	10	10
		Preparation of LPDPs	Number of LPDPs developed	0	1	1	0
		County spatial planning	spatial plans established	1	1	0	0
Sub-Program 3.2: Housing improvement services	Directorate of housing improvement services	Completion of County Headquarters Offices	Number of headquarters constructed	1	1	1	1
		Completion of Governor and Deputy governor's residence	Number of residences constructed	1	2	2	0
		Preparation the Urban areas management Act	No of policies enacted	0	1	1	0
sub program me 4; Land management support services	Directorate of land administration			20	0	0	0
		conflict resolution on land matters	No of pple compensated	1	1	1	1
		preparation of valuation roll	No of valuation roll prepared				

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

PROGRAMS, 2023/2024							
PROGRAM ME	OBJECTIV ES	SUB PROGRAMM ES	actual estimates	baseline estimates	printed estimate	projections	
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
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	114,768,602	75,345,805	72,228,464	79,451,310	87,396,441
		CSP 1.1.2 Policy and Planning	7,261,441	400,000	1,400,000	1,540,000	1,694,000
sub-total			122,030,043	75,745,805	73,628,464	80,991,310	89,090,441
CP 1.2 Lands, Physical planning and	To provide a spatial framework	Lands, physical planning and survey services	28,340,065	10,000,000	10,000,000	11,000,000	12,100,000

surveying services	for socio-economic development of the county						
CP.1.3 Housing and Urban Development	'Ensure proper management and improved infrastructure for service delivery in towns	Housing and urban development	131,371,549	118,000,000	253,423,322	278,765,654	306,642,220
P4; Land management support service	Ensure proper land management	Land management support services	24,500,000	11,000,000	46,400,000	51,040,000	56,144,000
sub-total			184,211,614	139,000,000	309,823,322	340,805,654	374,886,220
TOTAL			306,241,657	214,745,805	383,451,786	421,796,965	463,976,661

10.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026

Economic Classification	Actual	Baseline	printed estimates	Projections	
	2023/24	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	132,526,075	80,745,805	92,428,464	101,671,310	111,838,441
Compensation to Employees	98,878,801	62,708,073	58,590,732	64,449,805	70,894,786
Social benefits	11,626,440	11,537,732	9,537,732	10,491,505	11,540,656
Use of Goods and Services	21,348,834	1,500,000	24,300,000	26,730,000	29,403,000
other recurrent	672,000	5,000,000	0	0	0
Capital Expenditure	170,611,614	134,000,000	291,023,322	320,125,654	352,138,220
Acquisition of Non-Financial Assets	137,969,708	134,000,000	142,900,000	157,190,000	172,909,000
Grants and other transfers	32,641,906	0	148,123,322	162,935,654	179,229,220
Total Expenditure	303,137,689	214,745,805	383,451,786	421,796,965	463,976,661

10.9 PART H: SUMMARY OF EXPENDITURE BY PROGRAMMES, SUB-PROGRAMME BY VOTE AND ECONOMIC CLASSIFICATION 2025/2026

	budget estimates	Actual estimates	Baseline	Printed estimates 2024/25	Projections	
	2022/2023	2023/24	2024/25	2025/2026	2026/2027	2027/2028
P1. General administration, policy planning and support services						
S.P1 General Administration and Support services						
Current Expenditure	109,298,745	111,164,634	75,345,805	72,228,464	79,451,310	87,396,441
Compensation to	97,272,305	98,878,801	62,708,073	58,590,732	64,449,805	70,894,786

Employees						
social benefits	11,626,440	11,626,440	11,537,732	9,537,732	10,491,505	11,540,656
Use of Goods and Services	400,000	659,393	1,100,000	4,100,000	4,510,000	4,961,000
Sp2; policy planning and support services						
Current Expenditure	1,053,400	7,261,441	400,000	1,400,000	1,540,000	1,694,000
Use of Goods and Services	1,053,400	7,261,441	400,000	1,400,000	1,540,000	1,694,000
Total Programme 1 Expenditure	110,352,145	118,426,075	75,745,805	73,628,464	80,991,310	89,090,441
P2; Physical planning and survey services						
Current Expenditure	0	8,100,000	3,000,000	10,000,000	11,000,000	12,100,000
Other recurrent	0	0	2,000,000	0	0	0
Use of Goods and Services	0	8,100,000	1,000,000	10,000,000	11,000,000	12,100,000
Capital Expenditure	95,623,670	10,240,065	7,000,000	0	0	0
Acquisition of Non-Financial Assets	95,623,670	10,240,065	7,000,000	0	0	0
Total	95,623,670	18,340,065	10,000,000	10,000,000	11,000,000	12,100,000
P3; Housing and Urban development						
Current Expenditure	0	2,500,000	1,000,000	4,000,000	4,400,000	4,840,000
Use of Goods and Services	0	2,500,000	1,000,000	4,000,000	4,400,000	4,840,000
Capital Expenditure	77,617,082	139,371,549	117,000,000	249,423,322	274,365,654	301,802,220
Acquisition of Non-Financial Assets	77,617,082	139,371,549	117,000,000	249,423,322	274,365,654	301,802,220
Total	130,117,082	141,871,549	118,000,000	253,423,322	278,765,654	306,642,220
P4; Land management and administration services						
Current Expenditure	0	3,500,000	1,000,000	4,800,000	5,280,000	5,808,000
Use of Goods and Services	0	3,500,000	1,000,000	4,800,000	5,280,000	5,808,000
Capital Expenditure	0	21,000,000	10,000,000	41,600,000	45,760,000	50,336,000
Acquisition of Non-Financial Assets	0	21,000,000	10,000,000	41,600,000	45,760,000	50,336,000
Total	0	24,500,000	11,000,000	46,400,000	51,040,000	56,144,000
GRAND TOTAL	336,092,897	303,137,689	214,745,805	383,451,786	421,796,965	463,976,661

10.10 PART I: HEADS AND ITEMS

10.10.1 General Administration and Support Services

a) General Administration and Support Services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	actual estimates	baseline estimates	Printed estimates	Projections	
		2023/2024	2024/25	2025/26	2026/27	2027/208
2110117	Basic salary	77,652,022	59,978,308	55,860,967	61,447,064	67,591,770
2110301	House allowances	13,345,476	960,000	960,000	1,056,000	1,161,600
2110314	Commuter allowances	10,571,538	960,000	960,000	1,056,000	1,161,600
2110320	Leave allowance	913,733	809,765	809,765	890,742	979,816

2110799	Nita	150,720	183,000	183,000	201,300	221,430
2210101	Electricity	-	-	70,000	77,000	84,700
2210102	Water and sewerage charges	-	-	10,000	11,000	12,100
2210203	Courier and postal services	-	-	-	-	-
2210603	Payment of rent (keroka)	-	400,000	-	-	-
2211016	purchase of staff uniforms	-	-	100,000	110,000	121,000
2210801	Catering Services	-	-	1,000,000	1,100,000	1,210,000
3111002	Purchase of Computer and printing accessories	-	200,000	-	-	-
2211101	General Office Supplies	150,000	-	400,000	440,000	484,000
2211306	Subscriptions to professional bodies	-	-	-	-	-
2120101	NSSF	144,000	168,000	168,000	184,800	203,280
2120103	Pension	1,144,080	1,144,080	1,144,080	1,258,488	1,384,337
2710102	Gratuity	10,187,640	10,042,652	8,042,652	8,846,917	9,731,609
2211103	purchase of cleaning materials	162,834	-	220,000	242,000	266,200
2211201	Fuel	-	400,000	2,300,000	2,530,000	2,783,000
2220101	MV Maintenance	100,000	100,000	-	-	-
3111001	purchase of office furniture	-	-	-	-	-
2211308	legal fee	-	-	-	-	-
TOTAL		114,768,602	75,345,805	72,228,464	79,451,310	87,396,441

b) Policy development and planning services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	actual estimates	baseline	printed estimates	Projections	
		2023/2024	2024/25	2025/26	2026/27	2027/2028
2210303	Dsa	1,140,000	200,000	1,000,000	1,100,000	1,210,000
2210704	Conference facilities	580,000	100,000	-	-	-
2211101	General Office Supplies	41,441	100,000	-	-	-
	M/V mantainance	-	-	400,000	440,000	484,000
2210711	Trraining fees	100,000	-	-	-	-
2211201	Fuel	4,500,000	-	-	-	-
2211308	legal fees	100,000	-	-	-	-
2210801	Catering	40,000	-	-	-	-
2210102	payment of water bills	71,712	-	-	-	-
2210603	Payment of rent					-

	(keroka)	496,288	-	-	-	
2210203	Courrier and postal services	72,000	-	-	-	-
2210101	Electricity	120,000	-	-	-	-
2210701	Transport		-	-	-	-
TOTAL		7,261,441	400,000	1,400,000	1,540,000	1,694,000

10.10.2 Lands, Physical Planning and survey

SUB-ITEM CODE	SUB ITEM DESCRIPTION	actual estimates	baseline estimates	Printed estimates	Projections	
		2023/2024	2024/25	2025/26	2026/27	2027/28
2210303	DSA	3,451,356	-	-	-	-
2220101	Motor vehicle maintenance	879,666	0	500,000	550,000	605,000
2211101	Stationeries	-	0	-	-	-
2211201	Fuel	1,200,000	0	-	-	-
2210801	Catering	2,568,978	0	-	-	-
3111401	Pre-feasibility, Feasibility and Appraisal Studies	-	-	5,000,000	5,500,000	6,050,000
3111114	Purchase of Survey Equipment	-	-	3,500,000	3,850,000	4,235,000
2210302	Accommodation allowance	-	-	1,000,000	1,100,000	1,210,000
3111402	Survey and demarcations at Nyamaiya stadium	10,000,000	3,000,000	-	-	-
Total recurrent		18,100,000	3,000,000	10,000,000	11,000,000	12,100,000
3111112	Consultancy Services	10,240,065	7,000,000	-	-	-
Total development		10,240,065	7,000,000	-	-	-
Program Total		28,340,065	10,000,000	10,000,000	11,000,000	12,100,000

10.10.3 Urban development and Housing

SUB-ITEM CODE	SUB ITEM DESCRIPTION	actual estimates	baseline estimates	printed estimates	Projections	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2211201	Fuel	500,000	300,000	1,000,000	1,100,000	1,210,000
2220101	M/V maintenance	78,000	100,000	300,000	330,000	363,000
2210502	Publishing and Printing Services	0	0	200,000	220,000	242,000
3111002	purchase of computer		150,000	0	0	0

2210303	DSA	250,000		0	0	0
2210302	operational field allowance	1,000,000		0	0	0
2210801	Catering		150,000	500,000	550,000	605,000
3111401	Pre-feasibility, Feasibility and Appraisal Studies	672,000	300,000	2,000,000	2,200,000	2,420,000
Total recurrent		2,500,000	1,000,000	4,000,000	4,400,000	4,840,000
3111504	Infrastructural Development	71,789,335	117,000,000	14,900,000	16,390,000	18,029,000
3110201	Construction of residential houses			74400000	81,840,000	90,024,000
	KSISP II	57,082,214	-	160123322	176,135,654	193,749,220
Total development		128,871,549	117,000,000	249,423,322	274,365,654	301,802,220
Program Total		131,371,549	118,000,000	253,423,322	278,765,654	306,642,220

10.10.4 Land management Administration and support services

SUB-ITEM CODE	SUB ITEM DESCRIPTION	actual estimates	baseline estimates	Printed estimates	Projections	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
3111401	Pre-feasibility, Feasibility and Appraisal Studies		200,000	1,000,000	1,100,000	1,210,000
3111001	purchase of furniture	-	200,000	200,000	220,000	242,000
3111002	purchase of computer	-	300,000	400,000	440,000	484,000
2210801	catering	810,000	-	-	-	-
2210303	DSA	1,523,004	-	700,000	770,000	847,000
2210302	Accommodation allowance	0	0	800,000	880,000	968,000
2211201	Fuel	929,666	200,000	1,200,000	1,320,000	1,452,000
2220101	M/V maintenance	237,330	100,000	300,000	330,000	363,000
2211016	purchase of uniforms	0	0	200,000	220,000	242,000
Total recurrent		3,500,000	1,000,000	4,800,000	5,280,000	5,808,000
	Infrastructure	1,000,000	-	-	-	-
3111401	preparation of valuation roll	20,000,000	20,000,000	41,600,000	45,760,000	50,336,000
Total		21,000,000	20,000,000	41,600,000	45,760,000	50,336,000

development						00
Program Total		24,500,000	21,000,000	46,400,000	51,040,000	56,144,000

10.11 LIST OF WARD BASED PROJECTS

TASK DESCRIPTION	LOCATION	PRINTED ESTIMATES 2025/2026
Completion of County Headquarters Offices	Flagship	74,400,000
Kenya Second Informal Settlement Improvement (KISIP 2) - Keroka Municipality	Flagship - Grant	148,123,322
County Contribution to KISIP 2	Flagship	12,000,000
Geseneno Bodaboda Shed	TOWNSHIP	600,000
Bodaboda sheds	BONYAMATU TA	1,000,000
Construction of Public toilet at Konate	BONYAMATU TA	1,100,000
Gravelling, murraming, installation of solar lights at Kebirigo Market backstreets	BONYAMATU TA	1,500,000
Bodaboda sheds	ESISE	1,500,000
Construction of Public toilet at Kiendege open play ground	KEMERA	1,500,000
Construction of 2 Boda Boda Sheds	EKERENYO	700,000
Boda Boda sheds	ITIBO	1,000,000
Construction of Nyachogochogo stageBoda boda shed	GACHUBA	1,000,000
Construction of Boda Boda Sheds across the Ward	MAGOMBO	1,000,000
Construction of Riakworo Boda Boda Shed	GESIMA	1,500,000
Construction of Mosobeti Boda Boda Shed	GESIMA	1,500,000
Construction of Boda Boda Sheds across the Ward	RIGOMA	1,000,000
Preparation of Valuation Roll	Flagship	41,600,000
GRAND TOTAL		291,023,322

10.12 PART I: PERSONEL EMOLUMENTS

No of in post	Job group	Actual estimates	Baseline estimates	Printed estimates	Projections
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		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
1	A	668,944	668,944	735,838	809,422	890,364
9	C	5,208,804	5,208,804	5,729,684	6,302,652	6,932,918
89	D	45,142,365	21,386,806	10,050,004	11,055,004	12,160,505
13	E	4,291,492	4,291,492	4,720,641	5,192,705	5,711,976
29	F	11,960,152	11,960,152	13,156,167	14,471,784	15,918,962
9	G	5,071,160	5,071,160	5,578,276	6,136,104	6,749,714
4	H	2,161,768	2,161,768	2,377,945	2,615,740	2,877,313
4	J	2,417,776	2,417,776	2,659,554	2,925,509	3,218,060
6	K	5,662,680	5,662,680	6,228,948	6,851,843	7,537,027
2	L	1,735,230	1,735,230	1,908,753	2,099,628	2,309,591
2	M	2,149,296	2,149,296	2,364,226	2,600,649	2,860,713
3	P	5,434,392	5,434,392	4,009,388	4,410,327	4,851,359
2	Q	6,558,086	6,558,086	7,213,895	7,935,285	8,728,813
1	S	3,011,358	3,011,358	3,312,494	3,643,743	4,008,118
174		108,898,745	75,745,805	68,128,464	74,941,310	82,435,441

CHAPTER ELEVEN

11.0 VOTE: 5269000000

11.1 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.

11.3 PART B: MISSION

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

11.4 PART C BUDGET INFORMATION AND PERFORMANCE REVIEW

11.4.1 Expenditure trends

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

In the budget for the financial year 2024 / 2025, the department was allocated a total of Ksh. 30,000,000. The first supplementary budget for financial year 2024/2025, the department of Water, Sanitation and Irrigation was allocated Ksh. 48,297,623 for recurrent and Ksh. 31,200,000 for development expenditure. The total allocation for the department was Ksh. 79, 497,623 expected to deliver the interventions.

In the current budget for the financial year 2025/2026, the department has been allocated a total of 132,926,378 consisting of Ksh.44, 226,378 for recurrent and Ksh.88, 700,000 for development.

11.4.2 Major achievements for the period 2024/2025

- Payment of utilities and bills.
- Spring construction, protection and rehabilitation (62 springs done).
- Drilling, Equipping, casing and distribution of water boreholes (five boreholes completed).
- Dam Desilting (Raitigo Dam).
- Declusterring and formation of Nyamira Water and Sanitation Company (NYAWASCO).
- Public training on borehole use and management.
- Public Sensitization on removal of Eucalyptus trees along water sources.
- Protection of riparian areas and zones through tree plantation.

11.4.3 Constraints and challenges in budget implementation

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

Political incitement	water supplies
Frequent supplementary budgets	Limit number of supplementary budgets to enable departments plan properly

11.4.4 Major services/outputs to be provided in MTEF period 2025/2026

- Payment of salaries and wages
- Payment of utilities and bills
- General office purchases and supplies
- Maintenance of office assets and inventories
- Preparation of the budget and other policy documents (ADP, PBBs, CBROP, and CFSP)
- Completion of water projects across the county
- Protection of riparian and water catchment areas
- Spring Protection across the Wards
- Repair, Maintenance and equipping of boreholes across the county
- Solarization of water pumping
- Implementation of Water and sanitation bills.
- Monitoring, evaluation and reporting of departmental projects, programs and activities
- Drilling, maintenance and repair of boreholes across the county.
- Piping and distribution of water from boreholes and water schemes.

11.4.5 SUMMARY OF THE REVENUE SOURCES 2025/2026 – 2027/2028

NO	REVENUE SOURCES	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates		ITEM CODE
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
1	Equitable Sharable Revenue	186,135,007	79,497,623	132,926,378	146,219,016	160,840,917	9910101
2	Water, sanitation & irrigation fees	0	0	1,179,623	1,297,585	1,427,344	1420403
GRAND TOTAL		186,135,007	79,497,623	134,106,001	147,516,601	162,268,261	

11.5 PART D: PROGRAMS OBJECTIVES

Program	Strategic Objectives	Outcome
General Administration, Policy planning, and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery by 90%	Improved satisfaction in service delivery

Water supply and manKJGagement services	Sustain access to water supply and services by 70%.	Additional 22,000 Households (110,000 persons) having access to clean and safe water.
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11.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026 – 2027/2028

Table 3.1: programs/Sub-program outcome, outputs and KPIs								
Program	Delivery Unit	Key Outputs	Key Performance Indicators	Actual Estimates	Baseline Estimates	Printed Estimate	Projected Estimates	
				2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
11Program 1: Policy, Planning, general administration and support services								
General Administration	Administration	Efficient and Effective services Delivered	Salaries and utilities paid	15	20	24	30	37
			Payroll processed	12	12	12	12	12
		Staff recruitment	No of new staff recruited	1	4	0	6	7
		Utility bills	Bills paid	12	12	12	12	12
		Training and capacity building	No of officers trained	14	4	2	10	10
Policy dev. & planning		Budget plan	budget plan	3	3	3	3	3
		No. of policies and bills developed	No.of policies developed	5	5	3	7	8
		Office supplies(stationeries, tonners ,internet ,laptops and other assorted office items)	Quarterly supply	4	4	4	4	4
		Fuel and lubricants	Liters supplied	10,000	12,000	12000	15,000	17,000
		Maintenance of motor vehicles/cycles	No. of services carried out	20	20	25	30	35
		DSA	No of DSA given	3	4	6	8	10
Program 2: Water Supply and Management Services								
Outcome: To improve access to safe and portable water								
Rural water services	Water	Boreholes drilling and equipping	No. of boreholes drilled and capped	0	4	10	20	20
			No of boreholes equipped	10	17	15	20	20

			(solar PV, pumping unit, pump control unit and tanks)					
		Water supply and reticulation schemes	No of schemes constructed	4	5	0	8	10
			No of reticulated schemes (km)	12	6	0	15	20
		Medium Water treatment plant (schemes)	No of plants constructed	0	0	0	5	6
		Spring protection and rehabilitation	No of springs protected	0	140	80	150	200
		Water dam des-silting and protection	No of dams des-silting	0	1	1	2	2
		Solarization of water supply	No. of water supplies solarized	0	0	1	2	3
		Feasibility study	No of feasibility study reports	0	1	0	2	2
		Purchase of project supervision vehicle.	NO of vehicle purchased	0	0	0	1	1
	Water	Completion/Overhaul of water supplies	No of water supplies overhauled	0	0	0	4	4
		Installation ,extension and reticulation of water pipeline for NYAWASCO	NO of KMs installed	0	0	0	50	50
		Purchase of water treatment chemicals	No of.Kgs of chemical purchased	50	50	500	600	800

11.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2025/2026-2027/2028

WATER, SANITATION AND IRRIGATION	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates		Item Code
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
General		38,297,623	26,226,378	28,849,016	31,733,917	

Administration, Policy Planning and Support Services	-					
Water Supplies and Management Services	46,100,000	40,200,000	110,700,000	121,770,000	133,947,000	
Irrigation, Drainage and Water Storage Development	-	1,000,000	500,000	550,000	605,000	
TOTAL	46,100,100	79,497,623	137,426,378	151,169,016	166,285,917	

11.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026-2027/2028

WATER, SANITATION AND IRRIGATION	Actual Estimates	Baseline Estimates	Printed Estimates	Projections	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	0	48,297,623	44,226,378	48,649,016	53,513,917
Compensation to Employees	0	30,071,251	22,825,212	25,107,733	27,618,507
Social Contribution	0	5,726,372	1,901,166	2,091,283	2,300,411
Use of Goods and Services	0	12,500,000	19,500,000	21,450,000	23,595,000
Other Recurrent	0	-	0	0	0
Capital Expenditure	0	31,200,000	88,700,000	97,570,000	107,327,000
Acquisition of Non-Financial Assets	0	31,200,000	88,700,000	97,570,000	107,327,000
Total Expenditure	0	79,497,623	132,926,378	146,219,016	160,840,917

11.9 PART H; SUMMARY OF EXPENDITURE BY PROGRAM, SUB-PROGRAMME AND ECONOMIC CLASSIFICATION 2025/2026 – 2027/2028

WATER AND SANITATION					
	Actual Estimates 2023/2024	Baseline Estimates 2024/2025	Printed Estimates 2025/2026	Projected 2026/2027	Projected 2027/2028
Program 5.1 General Administration, Policy Planning and Support Services					
Current Expenditure	68,611,140	38,297,623	26,726,378	29,399,016	32,338,917

Compensation to Employees	64,484,611	30,071,251	22,825,212	25,107,733	27,618,507
Social Contribution		5,726,372	1,901,166	2,091,283	2,300,411
Use of Goods and Services	4,126,529	2,500,000	2,000,000	2,200,000	2,420,000
Sub-Programme:5.2 Water Supplies and Management Services					
Current Expenditure	2,000,000	9,000,000	17,500,000	19,250,000	21,175,000
Use of Goods and Services	2,000,000	9,000,000	17,500,000	19,250,000	21,175,000
Capital Expenditure	44,100,000	31,200,000	88,700,000	97,570,000	107,327,000
Acquisition on Non-Financial Assets	44,100,000	31,200,000	88,700,000	97,570,000	107,327,000
Sub-Programme:5.3 Irrigation, Drainage and Water Storage Development.					
Current Expenditure	0	1,000,000	500,000	550,000	605,000
Use of Goods and Services	0	1,000,000	500,000	550,000	605,000
Capital Expenditure	0	0	0	0	0
Acquisition on Non-Financial Assets	0	0	0	0	0
Total	0	79,497,623	132,926,378	146,219,016	160,840,917

11.10 PART I: HEADS AND ITEMS

11.10.1 WATER, SANITATION AND IRRIGATION

a) General administration, policy planning and support services

Sub- Item Code	Item Description	Baseline Estimates 2024/2025	Printed Estimates 2025/2026	Projected 2026/2027	Projected 2027/2028
2110101	Basic Salary	30,071,251	17,563,680	19,320,048	21,252,053
2110301	House Allowance	-	2,460,000	2,706,000	2,976,600
2110314	Commuter Allowance	-	1,260,000	1,386,000	1,524,600
2110320	Leave Allowance	-	1,541,532	1,695,685	1,865,254
2120102	Employers contribution to NSSF	-	86,400	95,040	104,544
2210799	Employers contribution to Pension	-	1,168,824	1,285,706	1,414,277
2710799	NITA	-	86,400	95,040	104,544
2710102	Gratuity	-	559,536	615,490	677,039
2210101	Electricity bill	7,500,000	400,000	440,000	484,000
2210102	Water bill	-	100,000	110,000	121,000

2210704	Training of staff	500,000	500,000	550,000	605,000
2211103	Sanitary and cleaning materials, supplies and services	500,000	200,000	220,000	242,000
3111102	Purchase of office computer	-	100,000	110,000	121,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,500,000	200,000	220,000	242,000
	TOTAL	38,297,623	26,226,378	28,849,009	31,733,910

b) Water Supplies and Management

ITEM CODE	ITEM DESCRIPTION	Baseline Estimates 2024/2025	Printed Estimates 2025/2026	Projected 2026/2027	Projected 2027/2028
2220101	Motor vehicle Maintenance	1,500,000	1,000,000	1,100,000	605,000
2211201	Refined fuels and lubricants	1,500,000	1,000,000	1,100,000	1,210,000
2210708	Trainer Allowance	-	200,000	220,000	242,000
2210704	Hire of conference facility	-	300,000	330,000	363,000
2210101	Payment of electricity bill	7,500,000	15,000,000	16,500,000	18,150,000
	RECURRENT	-	17,500,000	19,250,000	21,175,000
	DEVELOPMENT	-	88,700,000	97,570,000	107,327,000
	TOTAL		106,200,000	116,820,000	128,502,000

Irrigation, Drainage and water storage development services

ITEM CODE	Item Description	Baseline Estimates 2024/2025	Printed Estimates 2025/2026	Projected 2026/2027	Projected 2027/2028
3111002	Purchase of office computer	0	500,000	550,000	605,000
	Recurrent	0	500,000	550,000	605,000
	Development	0	-	-	-
	Total	0	500,000	550,000	605,000

11.11 DETAILS OF THE DEVELOPMENT PROJECTS

Flagship Projects

Serial Number	Project Name/ Description	Allocation (Ksh).
1.	Distribution of Water at Ensoko-Riamangera-Isoge Water schemes	15,000,000
2.	Completion of Nyambaria, Nyandoche, Tinga-Ekoro	10,000,000
3.	Girigiri Water Project	2,500,000
4.	Rehabilitation of Marani Water Project	500,000
5.	Rehabilitation of Nyangena Water Project	1,500,000
	Total	29,500,000

Ward Based Projects

Project name/ Description	Location	Allocation (Ksh.)
Construction of water tank at Nyaora spring	BOGICHORA	2,500,000
Spring Protection	BOKEIRA	1,000,000
Construction of Kiabiraa bore hole	BOMWAGAMO	3,000,000
Rehabilitation of a borehole at Kebirigo market - Purchase of pump, tank, solar & water distribution	BONYAMATUTA	2,000,000
Piping of nyabisimba water project & distribution	BONYAMATUTA	1,000,000
Spring Protection	BONYAMATUTA	600,000
Equipping of Kiamogake borehole	EKERENYO	1,500,000
Water distribution	GACHUBA	2,000,000
Repair of Miriri Borehole	GACHUBA	500,000
Springs protection (4)	GACHUBA	1,000,000
Water distribution at Gesima water borehole	GESIMA	500,000
Protection of water springs	GESIMA	600,000
Spring protection	ITIBO	1,000,000
Water distribution at Nyakegogi water project	KEMERA	1,000,000
Drilling a borehole at Entanda / Nyangenangeni	KEMERA	2,000,000
Spring protection across the Ward	KIABONYORU	2,000,000
Equipping of borehole and water distribution at Nyankongo	KIABONYORU	4,500,000
Kiabonyoru (Nyabikomu) water project KPLC & repair	KIABONYORU	1,000,000
Spring protection across the Ward (10)	MAGOMBO	2,000,000
Piping and water distribution at Bogwendo borehole	MAGOMBO	1,000,000
Piping and water distribution at Rionguti borehole	MAGOMBO	1,000,000
Piping and water distribution at Mokomoni borehole	MAGOMBO	1,000,000
Riogoro boreholesolar panels repair & water distribution	MAGOMBO	1,000,000
Equipping and water distribution at Sirate Health Centre borehole	MAGOMBO	2,000,000
Piping and water distribution at Magombo borehole	MAGOMBO	2,000,000
Water projects distribution	MAGWAGWA	7,500,000
Spring protection	MAGWAGWA	1,000,000
Protection of Springs	MANGA	1,000,000
Water distribution - Gesure project	MANGA	2,000,000
Water distribution - Nyamache mange & Tombe project	MANGA	3,000,000
Water distribution - Sengera project	MANGA	1,000,000
Spring Protection across the ward	MEKENENE	1,000,000
Water distribution	RIGOMA	1,000,000
Spring protection (5)	RIGOMA	1,000,000
Spring protection	TOWNSHIP	1,000,000
Spring protection	TOWNSHIP	2,000,000
Total		59,200,000

11.12 PART J: PERSONNEL ESTABLISHMENT

Job Group	No. of staff in Job Group	Budget 2025/2026	Projected 2026/2027	Projected 2027/2028
D	1	357,240	392,964	432,260
J	1	591,588	650,747	715,821
K	5	3,231,120	3,554,232	3,909,655
L	4	3,239,712	3,563,683	3,920,052
M	1	942,612	1,036,873	1,140,561
N	1	993,504	1,092,854	1,202,140
O	1	1,275,444	1,402,988	1,543,287
P	2	3,170,568	3,487,625	3,836,387
S	1	1,585,284	1,743,812	1,918,194
		15,387,072	16,925,779	18,618,357

CHAPTER TWELVE

11.0 VOTE NO: 5270000000

11.1 VOTE TITLE: TRANSPORT, ROADS AND PUBLIC WORKS

11.2 PART A: VISION

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

11.3 PART B: MISSION

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

11.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

11.4.1 EXPENDITURE TRENDS

In the 2023/24 fiscal year, the department was allocated Kshs 317.60 million, comprising Kshs 123.00 million for recurrent expenditure and Kshs 194.60 million for development. According to the 2024 Consolidated Budget Review and Outlook Paper (CBROP), actual expenditure amounted to Kshs 315.77 million, representing 99% absorption for recurrent (Kshs 122.47 million) and 98% for development (Kshs 193.30 million). The high development absorption rate was largely due to effective coordination and strong institutional relationships. For the 2024/25 fiscal year, the department was allocated Kshs 590.65 million, with Kshs 118.62 million for recurrent and Kshs 472.03 million for development expenditure. As reported in the third quarter of the Budget Implementation Report 2024/2025, actual spending stood at Kshs 88.82 million for recurrent and Kshs 351.74 million for development. In the 2025/26 budget estimates, the department is projected to receive Kshs 543,676,786 million, of which Kshs 107,959,995 million is earmarked for recurrent activities and Kshs 435,716,791 million for development programs.

11.4.2 Major Achievements for the Period under Review 2024/2025-2026/2027

- As of March 2025, 9.8 km of road was opened, 45.7 km was graded, and 24.4 km was graveled. Under the County Roads Integrated Program
- Conducted 771 roadworthiness inspections on county motor vehicles.
- Carried out 51 fire safety compliance inspections in institutions.
- Responded to 35 fire incidents.
- Issued 61 fire compliance certificates to business entities.
- Delivered fire safety training to 13 institutions.
- Supplied personal protective equipment (PPE) to fire personnel

11.4.3 Constraints and Challenges in Budget Implementation and How They Are Being Addressed.

Challenges/Milestones	Way Forward
IFMIS-related capacity and infrastructural challenges/gaps.	Capacity building of the county staff on the IFMIS, provision of enough infrastructure, and enhancement of the network to avoid financial delays
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 legislations to enforce the Finance Act
Delayed exchequer releases	The County is to ensure compliance with the disbursement requirements
Inadequate capacity and skills	Employ enough staff and train them on budget execution
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

activity	
Delays in preparation of the cash flow projections and procurement plans	Treasury to ensure timely preparation and submission of the said plans

11.4.4 Major Services/Outputs to be provided in MTEF Period 2025/2026-2027/2028

- Purchase of sixteen (16) assorted plant/machinery at a cost of Kshs. 254,946,692.00 as tabulated below: -

S/ No.	Machinery/Equipment /Plant	Quantity	Cost (Kshs.)	Remarks
1	Motor graders	2	53,461,452.00	2 New Delivered
2	Excavators	2	57,748,040.00	2 New Delivered
3	Tippers	8	77,760,000.00	8 New Delivered
4	Wheel loaders (Shovels)	1	14,292,000.00	1 New Delivered
5	Rollers	1	14,909,700.00	1 New Delivered
6	Bulldozer	1	25,975,500.00	1 New Delivered
7	Prime mover	1	10,800,000.00	1 New Delivered
Total		16	254,946,692.00	

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

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

REVENUE SOURCES	ACTUAL ESTIMATE 2023/2024	BASELINE ESTIMATE 2024/2025	PRINTED ESTIMATE 2025/26	ESTIMATES 2026/27	ESTIMATES 2027/28
Equitable Shareable Revenue	284,290,685	447,013,951	507,601,099	558,361,209	614,197,330
KRB Conditional Grant Unspent Balance	-	114,508,787	0	0	0
Sub-Total	284,290,685	561,522,738	507,601,099	558,361,209	614,197,330
Own Source Revenue (OSR)	252,118	52,325,057	36,296,098	39,925,708	43,918,279
Total Departmental Revenue	284,542,803	605,847,795	543,676,786	598,044,465	657,848,911

11.5 PART D: PROGRAM OBJECTIVES

PROGRAMMES	OBJECTIVES	OUTCOME
General administration policy planning support services	To develop the capacity, enhance efficiency, and promote transparency in service delivery	Improved service delivery
Road 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 the timely maintenance of vehicles and machinery to minimize downtime	Well serviceable vehicles and machinery
Public works and disaster management support services	To coordinate disaster response and prevention	Enhanced safety

11.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

PROGRAMME	DELIVERY UNIT	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	ACTUAL ESTIMATE 2023/2024	BASELINE ESTIMATE 2024/25	PRINTED ESTIMATE 2025/26	TARGET 2026/27	TARGET 2027/28
Programme: General Administration, Planning and Support services								
Objective: To Develop the Capacity, Enhance Efficiency, and promote Transparency in Service Delivery								
Administration and Support Services	Directorate of Administration	Employees compensate	No. of employees compensated	154	154	154	170	170
		Utilities bills paid	% of utilities paid	12	12	12	12	12
Policy and planning		Policies formulated	Number of policies developed	1	0	4	4	5
Programme: Roads Development and Management Support Services								
Objective: To Develop and Manage an Effective, Efficient, and Secure Road Network								
Roads	Directorate of Roads	New roads constructed to a gravel standard	KM of new roads constructed	110	30	100	200	121
		New bridges and drainage systems constructed	No. of bridges constructed	0	0	0	0	0
			Number of box culverts constructed	7	4	6	10	8
			No. of footbridges constructed	0	0	0	0	0
			Meters of pipe culverts constructed	1100	385	1000	1500	1650
Rehabilitation and maintenance of Roads	Directorate of Roads	Roads rehabilitated and	No. of KM of roads rehabilitated	200	166.7	180	200	220

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

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

11.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS 2025/26-2027/28

PROGRAMME	OBJECTIVES	SUB-PROGRAMMES	ACTUAL ESTIMATES 2023/24	BASELINE ESTIMATES 2024/25	PRINTED ESTIMATES 2025.26	ESTIMATES 2026.27	ESTIMATES 2027.28
P.1 General Administration, Policy Planning and Support Services	Enhancing institutional efficiency and effectiveness in service delivery	General Administration	83,438,047	95,521,356	79,661,995	87,628,195	96,391,014
		Policy and Planning	583,250	300,000	998,000	1,097,800	1,207,580
		Sub-Total	84,021,297	95,821,356	80,659,995	88,725,995	97,598,594
P.2 Road's development and management support services	To develop and manage an effective, efficient, and secure road network	Construction of Roads and Bridges	205,700,163	487,226,439	446,516,791	491,168,470	540,285,317
P.3 Transport and Mechanical Services	To ensure the timely maintenance of vehicles and machinery to minimize downtime	Transport and Mechanical	8,500,000	21,000,000	16,000,000	17,600,000	19,360,000
P.3 Public works and disaster management support services	To coordinate disaster response and prevention	Departmental Infrastructure Development & Disaster Management	2,500,000	2,000,000	500,000	550,000	605,000
	TOTAL		300,721,460	605,847,795	543,676,786	598,044,465	657,848,911

11.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/26-2027/28

ECONOMIC CLASSIFICATION	ACTUAL ESTIMATES 2023/24	BASELINE ESTIMATES 2024/25	PRINTED ESTIMATES 2025/26	ESTIMATES	ESTIMATES
				2026/27	2027/28
Current Expenditure	103,442,803	118,621,356	107,959,995	118,755,995	130,631,594
Compensation to Employees	79,885,984	90,006,209	75,473,948	83,021,343	91,323,477
Social Contributions	2,089,526	4,315,147	3,686,047	4,054,652	4,460,117
Use of Goods and Services	21,467,293	20,300,000	28,800,000	31,680,000	34,848,000
Development Expenditure	300,721,460	487,226,439	435,716,791	479,288,470	527,217,317
Acquisition of Non-Financial Assets	300,721,460	487,226,439	435,716,791	479,288,470	527,217,317
Total	300,721,460	605,847,795	543,676,786	598,044,465	657,848,911

11.9 PART H: SUMMARY OF EXPENDITURE BY PROGRAMS AND SUB-PROGRAMS AND ECONOMIC CLASSIFICATION 2025/26-2027/28

Economic Classification	Actual Estimates	Baseline Estimates	Printed Estimates	Estimates	Estimates
	2023/2024	2024/25	2025/26	2026/27	2027/28
Programme 1: General Administration, Policy Planning and Support Services					
Sub-Programme 1.1 General Administration support services					
Current Expenditure	84,438,047	118,621,356	79,661,995	87,628,195	96,391,014
Compensation to Employees	80,064,483	90,006,209	79,159,995	83,361,492	88,697,641
Other social benefits	0	4,315,147	0	0	0
Use of Goods and Services	3,373,564	20,300,000	502,000	95,746,200	105,320,820
Other Recurrent	0	0		0	0
Sub-Programme 1.2 Policy planning					
Current Expenditure	583,250	300,000	998,000	1,097,800	1,207,580
Compensation to Employees	0	0	0	0	0
Use of Goods and Services	0	0	0	0	0
Other Recurrent	583,250	300,000	998,000	1,097,800	1,207,580
Programme 2. Roads Development and Management Support Services					
Sub-Programme 2.1: Construction of roads and bridges					
Capital Expenditure	194,600,163	482,226,439	435,716,791	479,288,470	527,217,317
Acquisition of Non-Financial Assets	194,600,163	580,210,694	435,716,791	479,288,470	527,217,317
Other Development	0	0	0	0	0
Current Expenditure	16,100,000	1,000,000	10,800,000	16,780,000	24,458,000
Other Recurrent	16,100,000	0	0	0	0
Programme 3. Transport and Mechanical Support Services					
Capital Expenditure	5,000,000	5000000	0	0	0
Acquisition of Non-Financial Assets	5,000,000	5000000	0	0	0

Other Development	0	0	0	0	0
Current Expenditure	3,500,000	16,100,000	16,000,000	17,600,000	19,360,000
Other Recurrent	0	0	0	0	0
Program 3. Public Works and Disaster Management				0	0
Recurrent	2,500,000	2,000,000	500,000	550,000	605,000
Total	300,721,460	605,847,795	543,676,786	598,044,465	657,848,911

11.10 PART I: HEADS AND ITEMS

11.10.1 S.P.1.1 GENERAL ADMINISTRATION AND SUPPORT SERVICES

a) General Administration and Support Services

ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	ESTIMATES	ESTIMATES
		2023/2024	2024/25	2025/26	2026/27	2027/28
2110101	Basic Salaries - Civil Service	63,162,589	63,162,589	50,280,000	67,880,000	85,668,000
2110301	House Allowance	7,228,475	7,228,475	9,600,000	10,560,000	11,616,000
2110314	Transport Allowance	6,157,405	6,157,405	9,000,000	9,900,000	10,890,000
2110320	Leave Allowance	475,846	475,846	606,218	819,507	901,457
2210711	Nita	82,018	82,018	94,200	103,620	113,982
2110319	Special House Allowance	355,596	355,596	-	-	-
2710102	Service Gratuity	259,112	259,112	433,747	528,713	581,584
2710107	Pension Employer	2,092,283	2,092,283	2,064,000	2,301,511	2,531,662
2710111	NSSF Employer	72,661	72,661	67,200	79,927	87,920
2210101	Electricity	240,000	240,000	240,000	264,000	290,400
2210201	Telephone, Telex, Fax and Mobile Phone Services	12,000	12,000	12,000	13,200	14,520
2210203	Courier and Postal Services	24,000	24,000	24,000	26,400	29,040
2210503	Subscriptions to Newspapers	36,000	36,000	36,000	39,600	43,560
2210801	Catering services	50,000	50,000	-	55,000	60,500
2211203	Fuel	337,321	100,000	-	110,000	121,000
2211101	General office supplies	200,000	200,000	200,000	220,000	242,000
2211103	Sanitary and cleaning materials and supplies	31567	31569	100,000	34,726	38,198
2220210	Computer maintenance	10000	10000	50,000	11,000	12,100
220299	Maintenance of Photocopier	40000	40000	-	44,000	48,400
2211306	Membership Fees, etc.	80000	80000	80000	88,000	96,800
2211029	First Aid Kit Sets	50000	50000	-	55,000	60,500
TOTAL		80,996,873	80,759,553	79,901,995	84,177,692	88,595,461

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

ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES 2023/24	BASLINE ESTIMATES 2024.25	PRINTED ESTIMATES 202/26	ESTIMATES 2026/27	ESTIMATES 2027/28
2210711	Tuition Fees	358,000	393,800	433,180	476,498	393,800
	Purchase of Computers	640,0000	704,000	774,400	851,840	704,000
TOTAL		998,000	1,097,800	1,207,580	1,328,338	1,461,172

11.10.2 P. .2 ROADS DEVELOPMENT AND MANAGEMENT SUPPORT SERVICES

A) SP 020201: CONSTRUCTION OF ROADS AND BRIDGES

SUB-ITEM CODE	ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	MTEF ESTIMATES	
		2023/24	2024/25	2025/26	2026/27	2027/28
	DEVELOPMENT EXPENDITURE					
2710111	RMLF	0	114,508,787	114,508,787	125,959,666	138,555,632
2210101	Culverts & Associated Drainage Works	0	0	115,700,000	127,270,000	139,997,000
2210201	Pending Obligations	0	0	25,500,000	28,050,000	30,855,000
2210203	Labor based works -Integrated Roads Works	0	0	96,500,000	106,150,000	116,765,000
2210503	Fuel for production	0	0	48,783,691	53,662,060	59,028,266
2210801	Repair & maintenance of Machinery (Bokeira)	0	0	2,300,000	2,530,000	2,783,000
2211203	Hiring of road construction machines across (Itibo Ward)	0	0	5,000,000	5,500,000	6,050,000
2211101	Purchase of Murram	0	0	13,000,000	14,300,000	15,730,000
2211103	Maintenance of Plant, Machinery and Equipment (including lifts)	0	0	12,000,000	13,200,000	14,520,000
2220210	Road Survey (Itibo Ward)	0	0	1,000,000	1,100,000	1,210,000
220299	Field Operation Allowance	0	0	14,000,000	15,400,000	16,940,000
2211306	Road Signages	0	0	2,000,000	2,200,000	2,420,000
2211029	Minor Alterations to Buildings and Civil Works	0	0	1,500,000	1,650,000	1,815,000
	SUB-TOTAL	0	114,508,787	435,716,791	479,288,470	527,217,317
	RECUREENT EXPENDITURE					
2210203	Casual Labor-Others	0	0	6,720,000	7,392,000	8,131,200

2210503	NTSA Vehicle Logbooks	0	0	1,600,000	1,760,000	1,936,000
2210801	Fuel for Production	0	0	800,000	880,000	968,000
2211203	Tender Evaluation (DSA)	0	0	1,680,000	1,848,000	2,032,800
	SUB-TOTAL	0	0	10,800,000	11,880,000	13,068,000
	PROGRAM TOTAL	0	114,508,787	446,516,791	491,168,470	540,285,317

11.10.3 P 3: 202035260 TRANSPORT AND MECHANICAL SUPPORT SERVICES

SUB-ITEM CODE	ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	ESTIMATES	ESTIMATES
		2023/2024	2024/25	2025/26	2026/27	2027/28
RECURRENT						
2210303	DSA	0	0	1,000,000	1,100,000	1,210,000
2210904	Motor Vehicle Insurance	0	15,000,000	15,000,000	15,500,000	16,100,000
	SUB-TOTAL	0	16,120,000	16,000,000	17,100,000	18,210,000
	TOTAL	0	3,500,000	16,000,000	17,100,000	18,210,000

11.10.4 P.4 PUBLIC WORKS & DISASTER MANAGEMENT SERVICES

SUB-ITEM CODE	ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	ESTIMATES	ESTIMATES
		2023/2024	2024/2025	2025/2026	2026/27	2027/28
RECURRENT EXPENDITURE						
2640201	Emergency/Relief	1,000,000	1,400,000	150,000	165,000	181,500
	Purchase of Fire Extinguisher Form	0	0	350,000	385,000	350,000
	TOTAL	1,000,000	1,400,000	500,000	550,000	605,000

11.11 DETAILS OF THE DEVELOPMENT PROJECTS BY LOCATION

ROADS DEVELOPMENT AND MANAGEMENT SUPPORT SERVICES		
ITEM DESCRIPTIONS	LOCATION	AMOUNT
Roads Maintenance Levy Fund FY 2024/25 Allocation	Flagship - Grant	114,508,787
Ongoing Road Projects (Pending Obligations)	Flagship	25,500,000
Esani-Risa-Irianaya-Ritongo (8.5Kms) and Culverts	Flagship	

		9,000,000
Bomwagamo-Township Link Road Bridge/Health Center	Flagship	22,000,000
Nyabirorwe bridge-Nyabirorwe catholic-Sironga society-Bosose Junction	BOGICHORA	1,900,000
Kenyenya- Nyabiosi SDA-Geta JunctionNyairasa Tea Buying Center-Mensire junction	BOGICHORA	2,400,000
Bosiango Primary-Makairo bridge	BOGICHORA	1,200,000
construction of Bridges	BOGICHORA	3,000,000
Rionyambu-Nyamokeri Rianyaribari-Nyamokeri Bwa Aori-Salama Academy	BOGICHORA	2,500,000
Construction of Omosasa Bridge	Flagship	4,500,000
Nyaisa junction-Eronge-Kereri junctionEronge health center Nyaramba	BOGICHORA	2,200,000
Kioge Coffee Factory-Rionyangi junction	BOGICHORA	2,200,000
Bonyunyu-Omosasa-RioyakoRiatengeya	BOGICHORA	5,100,000
Repair of Nyaobe bridge	BOKEIRA	1,200,000
Construction of roads cross the ward	BOKEIRA	4,000,000
Installation of culverts	BOKEIRA	3,000,000
Repair & mantainance of machinery	BOKEIRA	2,300,000
Construction of Nyageita bridge	BOMWAGAMO	5,000,000
Grading and Gravelling Nyakeore TBCRiatunga TBC	BONYAMATUTA	1,000,000
Opening and Grading of Turning PointMiringa-Kianyabongere-Migingo Road	BONYAMATUTA	5,000,000
Construction of roads across the Ward	BOSAMARO	19,000,000
St Clare-Sere-Egesero	EKERENYO	1,500,000

Itibonge-Chichuma-Nyamaruma	EKERENYO	1,500,000
Ikonge Primary-Nyaora-Bogisero	EKERENYO	1,500,000
Riechieri-Nyangundi-Ekegogi	EKERENYO	1,500,000
Sere-Rianyamweno-Kea	EKERENYO	1,500,000
Obwari-Riagetugi-Kiamogake road	EKERENYO	1,500,000
Road maintainance across the ward	ESISE	4,000,000
Insatallation of Culverts & 1 box culvert	ESISE	2,000,000
Mantainance of roads (Purchase of Murram,fuel & culverts	GACHUBA	5,000,000
Purchase of murram	GESIMA	1,000,000
Mosobeti-Entorobo-Nyaronge	GESIMA	1,500,000
Purchase of Culverts	GESIMA	1,000,000
Grading & Murraming RitongoNyabiosi-Mochenwa Road	GESIMA	3,000,000
Road Surveying Itibo ward	ITIBO	1,000,000
Construction of Itibo Junction-NyasoreKiabonyoru Road	ITIBO	5,000,000
Hiring of road construction machines across Itibo Ward	ITIBO	5,000,000
Road maintainance across the ward	ITIBO	2,500,000
Installation of culverts across Itibo roads	ITIBO	1,000,000
Road maintainance across the ward	KEMERA	1,500,000
Grading & gravelling of Omogonchoro - Kiendege road	KEMERA	2,000,000
Grading & gravelling of Kemera rooche - Eriasibu road	KEMERA	

		2,000,000
Grading & gravelling of Nyagechenche - Charara - Momoma road	KEMERA	3,500,000
Nyamarambe box culvert	KEMERA	2,000,000
Purchase of fuel, murram & culverts	KIABONYORU	3,000,000
Construction of a foot bridge	KIABONYORU	1,000,000
Purchase of Murram,Fuel & installation of culverts across the Ward	MAGOMBO	5,000,000
Road maintanance across the ward	MAGWAGWA	2,000,000
Culverts & Murram	MAGWAGWA	1,000,000
Nyaikuro-Gesure-Bokondo-Nyabioto	MANGA	3,500,000
Riorina-Ogesanda-Riaguto-Gatuta Dispensary-Riamosoti Road	MANGA	2,000,000
Ikobe Primary School-Riakuma-Bigogo Primary-Riamangaa	MANGA	1,500,000
Road maintanance across the ward	MEKENENE	1,500,000
Construction of box culvert at Rianzaanga / Tinderet bridge	NYANSIONGO	2,000,000
Construction of box culvert at Osoro Junction	NYANSIONGO	600,000
Completion of Rikenye, Bocharia and Botana roads	RIGOMA	1,000,000
Kiongongi- Riakuma Bridge/Box Culvert	Flagship	12,000,000
Fuel, Murram & Box culverts and drainage	TOWNSHIP	10,000,000
TOTAL		334,008,787
Integrated Road Construction and Maintenance Services	Program Total	101,708,004
Road's maintenance countywide	Flagship	91,706,504
Establishment of Mechanical and Transport Unit offices/yard (Fencing and securing equipment/machinery/plant)	Flagship	1,500,000
Road Construction-Maintenance of Heavy Machinery	Flagship	

	10,000,000
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11.12 PART I: PERSONNEL EMOLUMENTS

No	Job Group	No of Staff Impost	Actual Estimates	Baseline Estimates	Printed Estimates	Estimates	Estimates
			2023/2024	2024/25	2025/26	2026/27	2027/28
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	79,159,995	85,709,896	96,980,886

CHAPTER THIRTEEN

13.0 VOTE NO: 5271000000

13.1 TRADE, TOURISM, INDUSTRY, COOPERATIVE AND TOURISM DEVELOPMENT

13.2 Part A: Vision

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

13.3 Part B: Mission

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

13.4 Part C: Strategic overview and context for budget interventions

Expenditure Trends

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

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

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 was allocated a total of **268,380,201** where 65,908,147 is recurrent and **202,472,054** 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.

In the financial year 2025/2026 the department was allocated a total of 301,548,475 where 45,348,475 is recurrent and 256,200,000 is for development which consists of 133,500,000 industrial park grant.

13.4.2 Major achievements for the Period

- Completion of repair & maintenance of Magombo borehole and ablution block.
- Payment of 47 staff
- Completion of Nyabite market shed phase 2.
- Completion of Bonyunyu market shed.
- Completion of 2 mama Mboga market sheds at Kemera.
- Completion of repair and maintenance of a milk cooler at Manga Farmers Cooperative Society.
- Completion of repair and maintenance of a milk cooler at Kineni Farmers Cooperative Society.
- Contract awarded for the construction of toilet and fencing of Cannan market.
- Contract awarded for repair and maintenance of a milk cooler at Raitigo Farmers Cooperative Society.
- The department held 20 market committee consultative meetings.
- Construction of the first 6 units in the Sironga industrial park
- The department managed to recover Ksh.32,585 loans from traders.
- Collected revenue from Invoicing and licensing of businesses (Ksh. 40,016,222)
- Collection of revenue from markets dues (Ksh. 9,226,125)
- Weights and Measures office conducted 40 impromptu inspections at trader's premises
- Calibrated and sealed 43 fuel dispensing pumps
- Verified and stamped 1,062 trader's weights and weighing equipment
- Carried out 2 investigations on falsification of weighing and measuring equipment
- Registered 2 ward based Sacco's
- Promoted one new society i.e. Bokeira Dairy co-operative society
- Conducted 6 election of cooperative societies
- Held 10 general meeting of farmers cooperatives societies and Saccos
- Registered 5 Saccos
- The department conducted 20 cooperative society elections
- The department under the directorate of trade recovered loans from traders that had taken
- Compliance audit 20
- Statutory audit 4
- Training of cooperative leaders 20
- Recruitment of new staff in the directorates of trade, tourism and cooperative.

13.4.3 Constraints and challenges in budget implementation

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

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

13.4.4 Major services/outputs to be provided in MTEF period 2025/2026-2027/2028

- Payment of salaries and wages to 47 staffs
- Preparation of departmental 4Plans, budgets and relevant policies
- Formulation of tourism development bill, cooperative development bill traders loan regulations and market management policy 4
- Capacity building of 10 cooperative societies leaders
- Carrying out 10 cooperative supervisions
- Cooperative3 inspections
- Renovation and refurbishment2.
- Procuring tools and equipment 2.
- 10 traders capacity building
- Training of traders and consumers 2
- Calibrations of 2 Weights and Measures working standards
- Verification /calibrations of traders weighing and measuring equipment 2500.
- Carryout 100 impromptu inspection of traders' premises, investigate complaint and prosecutions
- Investigate complaint and prosecutions 5.
- Establishment of weights and measures workshop
- Holding 1 county tourism
- Tourism Campaign and exchange program1

13.4.5 SUMMARY OF THE REVENUE SOURCES 2025/2026-2027/2028

	REVENUE SOURCES	Actuals 2023/2024	Baseline 2024/25	Approved estimates	2026/2027	2027/2028	ITEM CODE
				2025/2026			
1	Equitable Sharable Revenue	5,209,745	-47,417,662	117,970,203	276,617,223	304,278,948	9910101
2	industrial park grant –Gok	250,000,000	186,172,054	133,500,000	146,850,000	161,535,000	6510100
	Sub-total	255,209,745	138,754,392	251,470,203	224,311,194	246,742,313	
	Details of local revenue						
1	Single Business Permit	21,889,635	69,172,639	22,823,902	25,106,292	27,616,921	
2	Single Business Permit application fees	0	15,863,644	7,618,862	8,380,748	9,218,823	1420328
3	Market dues	15,799,440	38,156,378	17,131,593	18,844,752	20,729,228	
4	Weights and Measures Charges	6,513,882	6,433,148	2,503,914	2,754,305	3,029,736	1530123
	Sub-total	44,202,957	129,625,809	50,078,272	55,086,099	66,103,319	
	Grand Total		268,380,201	301,548,475	311,353,323	342,488,655	

13.5 PART D: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2025/2026-2027/2028

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

Outcome: Economic empowerment of the county citizens							
SP 2.1Trade development							
	Toilets constructed	No constructed	6	3	1	3	4
	Market fenced	No fenced	4	2	2	2	4
	Market construction	No constructed	0	2	2	2	2
	Construction of shoe shining sheds	No constructed	0	2	2	2	3
	Construction of slaughter house	No constructed	0	1	0	1	0
	Construction of an industrial park	No constructed	0	1	1	1	0
	Purchase of a coffee miller machine	No purchased	0	1	0	1	0
	Construction of modern kiosks	No constructed	0	1	0	1	0
	Market sheds	No constructed	4	4	1	4	4
	Training trades and consumers	No of trainings	4	4	2	4	4
	Establishment and strengthening of market committees	no established	15	15	10	25	25
	Licensing of businesses	No invoiced and licensed	2400	2800	2800	2800	2900
	Calibrations of Weights and Measures working	No of calibrations done	2	2	2	2	2
	Verification /calibrations of traders weighing and measuring equipment	No of verifications done	3000	3000	2500	3000	3200
	carry out impromptu inspection of traders premises, investigate complaint and prosecutions	No carried out	157	165	165	165	170
Carry out Market management	No done	14	20	10	20	20	
Carry out traders loan scheme follow ups	No carried out	1	1	1	1	2	
Programme 2: Trade,Tourism and Cooperatives Development							
Outcome: Economic empowerment of the county citizens							
SP 2.2Cooperative promotion							
	Promotion of new cooperatives	No registered	2	3	5	5	5
	Capacity building of Cooperative Society Leaders.	No trained	2	4	10	30	30
	Cooperative supervision	No supervised	15	20	10	30	35
	Cooperative inspections	No inspected	2	3	3	5	5
	Carry out Due diligence	No carried out	0	0	0	3	3
	Carry out statutory audits in cooperative societies	No carried out	12	0	25	25	25
Programme 2: Trade, Tourism and Cooperatives Development							
Outcome: Economic empowerment of the county citizens							
SP 2.3 Tourism promotion and development							

		Mobilization and sensitization on Tourism	No held	1	1	1	2	2
		Holding tourism campaign	No held	0	0	1	2	3
SP2.4 Industrilization								
		industrial infrasture and development		0	0	1	2	2
Progra m	Delivery Unit	Key Outputs	Key Performance Indicators	baseline	Budget	ESTIMAT ES		
				2023/20 24	2024/20 25	2025/2026		
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		
		Paid utilities	No of months paid	12	12	12		
		Maintained office generals	No of months of Maintance	12	12	0		
		Purchase of vehicle	No purchase	1	1	0		
		Office equipment purchased	No purchased	10	10	0		
		Employees recruited	No of employees recruited	17	17	0		
SP 1.2 Policy and planning								
		Capacity building of staff	No of staff trained	8	8	0		
		Preparation of plans	No of plans prepared	5	5	4		
		Formulation of policies	No policies formulate	5	5	4		
Programme 2: Trade, Tourism and Cooperatives Development								
Outcome: Economic empowerment of the county citizens								
SP 2.1Trade development								
		Toilets constructed	No constructed	6	3	4		
		Market fenced	No fenced	4	2	4		
		Market construction	No constructed	0	2	2		
		Construction of shoe shining sheds	No constructed	0	2	2		
		Construction of slaughter house	No constructed	0	1	0		
		Construction of an industrial park	No constructed	0	1	1		

		Purchase of a coffee miller machine	No purchased	0	1	0
		Construction of modern kiosks	No constructed	0	1	0
		Market sheds	No constructed	4	4	1
		Training trades and consumers	No of trainings	4	4	2
		Establishment and strengthening of market committees	no established	15	15	10
		Licensing of businesses	No invoiced and licensed	2400	2800	2800
		Calibrations of Weights and Measures working	No of calibrations done	2	2	2
		Verification /calibrations of traders weighing and measuring equipment	No of verifications done	3000	3000	2500
		carry out impromptu inspection of traders premises, investigate complaint and prosecutions	No carried out	157	165	165
		Carry out Market management	No done	14	20	10
		Carry out traders loan scheme follow ups	No carried out	1	1	1
Programme 2: Trade, Tourism and Cooperatives Development						
Outcome: Economic empowerment of the county citizens						
SP 2.2Cooperative promotion						
		Promotion of new cooperatives	No registered	2	3	5
		Capacity building of Cooperative Society Leaders.	No trained	2	4	10
		Cooperative supervision	No supervised	15	20	10
		Cooperative inspections	No inspected	2	3	3
		Carry out Due diligence	No carried out	0	0	0
		Carry out statutory audits in cooperative societies	No carried out	12	0	25
Programme 2: Trade, Tourism and Cooperatives Development						
Outcome: Economic empowerment of the county citizens						
SP 2.3 Tourism promotion and development						
		Mobilization and sensitization on Tourism	No held	1	1	1
		Holding tourism campaign	No held	0	0	1
SP2.4 Industrialization						
		industrial infrastructure and development		0	0	1

2.6 PART E: SUMMARY OF EXPENDITURE PROGRAMME BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026-2027/2028

Programme Name	actual expenditure	Baseline	Approved Estimates	projections	
Programme Description	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
General Administration, Policy Planning and Support Services	40,458,614.35	49,615,866	38,848,475	42,733,323	47,006,655
trade development	0	0	246,200,000	276,240,000	303,864,000
cooperative development	0	0	11500000	12,650,000	13,915,000
weights and measures	0	0	1500000	1,650,000	1,815,000
industrialization	4,117,425	15,536,929	1,000,000	1,100,000	1,210,000
Tourism Development and Promotion	679,200	1,590,748	0	-	-
Total Expenditure	44,576,718.35	66,743,543	301,548,475	311,353,323	367,810,655

	Actual expenditure	Baseline	Approved Estimates	projections	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	43,234,345	71,908,174	45,348,475	49,883,323	54,871,655
Compensation of Employees	12,509,198	40,158,147	36,848,475	40,533,323	44,586,655
Goods and Services	30,725,147	31,750,000	8,500,000	9,350,000	10,285,000
Capital Expenditure	11,000,000	15,800,000	237,700,000	261,470,000	287,617,000
Acquisition of Non-Financial Assets	11,000,000	15,800,000	256,200,000	261,470,000	287,617,000
Total Expenditure	66,743,543	90,708,174	301,548,475	311,353,323	342,488,655

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

	Actual expenditure	Baseline	Approved Estimates	Projections	
Sub-Programmes	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP1.1 General Administration and Support Services	39,801,041.35	48,436,996	36,848,475	42,513,323	46,764,655
SP1.2 Policy Planning	657,573	1,178,870	2,000,000	2,200,000	2,420,000
Total Programme Expenditure	40,458,614.35	49,615,866	38,848,475	42,513,323	46,764,655

General Administration, Policy Planning and Support Services				
	Actuals	Baseline	Approved	Projections

			Estimates		
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	49,615,866	42,533,884	38,848,475	42,733,323	47,006,655
Compensation of Employees	39,801,041.35	40,158,147	36,848,475	40,533,323	44,586,655
Goods and Services	5,454,197.65	2,000,000	2,000,000	2,200,000	2,420,000
Total Expenditure	45,255,239	42,158,147	38,848,475	42,733,323	47,006,655
	Actuals	Baseline	Approved Estimates	projections	
Category	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Personnel Emoluments	39,801,041.35	43,234,345	36,848,475	40,533,323	44,586,655
Operations & Maintenance	5,454,197.65	6,381,521	2,000,000	2,200,000	2,420,000
Development	5,037,560.50	-	-		-
Total	50,292,799.50	49,615,866	38,848,475	42,733,323	47,006,655

Trade, Cooperative and Investment Development and Promotion					
	Actual Expenditure	Baseline	Approved Estimates	projections	
Sub-Programme	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP2.1 Cooperative Development	2,910,225	1,329,174	1,500,000	1,650,000	1,815,000
SP2.2 Trade Promotion	1,207,200	14,207,755	2,500,000	2,750,000	3,025,000
SP2.3 Weights and Measures	-	-	1,500,000	1,650,000	1,815,000
SP2.4 Industrialization	-	-	1,000,000	1,100,000	1,210,000
Total Programme Expenditure	4,117,425	15,536,929	6,500,000	7,150,000	7,865,000
Trade, Cooperative and Investment Development and Promotion					
	Actual Expenditure	Baseline	Approved Estimates		
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	4,117,425	4,536,929	5,000,000	6000000	7200000
Goods and Services	4,117,425	4,536,929	5,000,000	6000000	7200000
Capital Expenditure	5,037,560.50	11,000,000	256,200,000	285240000	342288000
Acquisition of Non-Financial Assets	5,037,560.50	11,000,000	256,200,000	291240000	349488000
Total Expenditure	9,154,985.50	15,536,929	261,200,000	291240000	349488000

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

General Administration, Policy Planning and Support Services					
SP1.1 General Administration and Support Services					
	Actual Expenditure	Baseline	Approved Estimates	Projections	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	48,436,996	40,158,147	36,848,475	40533323	44586655
Compensation of Employees	43,234,345	40,158,147	36,848,475	40533323	44586655
Goods and Services	5,202,651	0	0	0	0
Total Expenditure	48,436,996	40,158,147	36,848,475	40533323	44586655
SP1.2 Policy Planning					
	Actual Expenditure	Baseline	Approved Estimates	Projections	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	670,200	1,178,870	2,000,000	2,200,000	2,420,000
Goods and Services	670,200	1,178,870	2,000,000	2,200,000	2,420,000
Total Expenditure	670,200	1,178,870	2,000,000	2,200,000	2,420,000
SP2.1 Cooperative Development					
	Actual Expenditure	Baseline	Approved Estimates	Projections	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	1,329,174	2,750,000	1,500,000	1,650,000	1,815,000
Goods and Services	1,329,174	2,750,000	1,500,000	1,650,000	1,815,000
Acquisition of Non-Financial Assets	3,000,000	1,500,000	10,000,000	11,000,000	12,100,000
Total Expenditure	1,329,174	4,250,000	11,500,000	12,650,000	13,915,000
Trade, Cooperative and Investment Development and Promotion					
SP2.2 Trade Promotion					
	Actual Expenditure	Baseline	Approved Estimates	Projections	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	3,207,755	19,000,000	2,500,000	2,750,000	3,025,000
Goods and Services	3,207,755	19,000,000	2,500,000	2,750,000	3,025,000
Capital Expenditure	11,000,000	11,300,000	246,200,000	250,470,000	275,517,000
Acquisition of Non-Financial Assets	11,000,000	11,300,000	246,200,000	250,470,000	275,517,000
Total Expenditure	14,207,755	30,300,000	248,700,000	253,220,000	278,542,000
Trade, Cooperative and Investment Development and Promotion					
SP2.3 Weights and Measures					
	Actual Expenditure	Baseline	Approved Estimates	Projections	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	1,443,900-	1,500,000	1,500,000	1,650,000	1,815,000
Goods and Services	1,443,900	1,500,000	1,500,000	1,650,000	1,815,000
Capital Expenditure	1,443,900-	-	-	-	-
Acquisition of Non-Financial Assets	1,443,900-	-	-	-	-
Total Expenditure	1,443,900-	1,500,000	1,500,000	1,650,000	1,815,000
Trade, Cooperative and Investment Development and Promotion					
SP2.4 Industrialization					
	Actual Expenditure	Baseline	Approved Estimates	Projections	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028

Recurrent Expenditure	6,110,000	5,500,000	1,000,000	1,100,000	1,210,000
Goods and Services	6,110,000	5,500,000	1,000,000	1,100,000	1,210,000
Acquisition of Non-Financial Assets	-	-	-	-	-
Total Expenditure	6,110,000	5,500,000	1,000,000	1,100,000	1,210,000
Tourism Development and Promotion					
1SP3.1 Tourism Promotion					
	Actual Expenditure	Baseline	Approved Estimates	Projections	
Economic Classification	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure	1,590,748	1,000,000	-	-	-
Goods and Services	1,590,748	1,000,000	-	-	-
Capital Expenditure	-	3,000,000	-	-	-
Acquisition of Non-Financial	-	3,000,000	-	-	-
Total Expenditure	1,590,748	4,000,000	1,500,000	-	-

13.9 Part H: Classification by Vote, Head and Item

General administration

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	Actuals 2023/2024	Baseline 2024/2025	PRINTED ESTIMATES 2025/2026	2026/2027	2027/2028
2110101	2110101	Basic Salary	17,073,830	29,490,672	26,181,000	28,799,100	31,679,010
2110300	2110301	House allowance	3,024,600	4,677,000	4,677,000	5,144,700	5,659,170
2110300	2110314	Transport allowance	1,716,600	2,952,000	2,952,000	3,247,200	3,571,920
2110300	2110320	Leave allowance	148,000	248,269	248,269	273,096	300,405
2710100	2710111	NSSF	9,600	9,600	9,600	10,560	11,616
2120100	2120103	Pension	1,696,026	2,754,206	2,754,206	3,029,626	3,332,589
2110300	2110799	NITA	16,200	26,400	26,400	29,040	31,944
		Recruitment	0	0	-	5,000,000	5,500,000
		TOTALS	24,870,750	40,158,147	36,848,475	40,533,323	44,586,655

Policy and planning

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	Actuals 2023/2024	Baseline 2024/2025	PRINTED ESTIMATES 2025/2026	2026/2027	2027/2028
2210300	2210303	DSA	0	140,000	140,000	154,000	169,400
2210300	2210301	Travel cost	320,000	542,000	542,000	596,200	655,820
2210200	2210201	phone services	25,000	0	0	10,000	11,000
2210700	2210712	Trainer allowance	50,000	0	0	1,000,000	1,100,000
2211100	2211101	General office Supplies (papers,	170,000	496,000	496,000	545,600	600,160

		pencils, forms, small office equipment					
2211300	2211306	Membership	20,000	0	0	500,000	550,000
2210300	2210302	Accommodation - Domestic Travel	153,950	472,00	472,000	519,200	571,120
2210500	2210504	Advertisement	0	50,000	50,000	55,000	60,500
2210800	2210801	Catering Services (receptions), Accommodation, Gifts,	0	250,000	250,000	275,000	302,500
2211200	2211201	Refined Fuels and Lubricants for Transport	0	50,000	50,000	55,000	60,500
		TOTAL FOR SUB-PROGRAMME	788,950	2,000,000	2,000,000	2,200,000	2,420,000

Trade development

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	Actuals 2023/2024	Baseline 2024/2025	2025/2026	2026/2027	2027/2028
2211100	2211101	General office Supplies (papers, pencils, forms, small office equipment	170,000	280,000	540,000	594,000	653,400
2210300	2210302	Accommodation - Domestic Travel	0	1,020,000	750,000	825,000	907,500
2211200	2211202	Fuel for vehicle	720,400	1,475,000	0	753,500	828,850
	2220101	motor vehicle mainainance	230,000	385,000	740,000	814,000	895,400
	2210801	Catering		100,000	100,000	110,000	121,000
2210300	2210303	DSA	376,000	500,000	100,000	110,000	121,000
	3111401	Feasibility study	100,000	100,000	100,000	110,000	121,000
3111400	2210504	Advertisement		124,000	110,000	121,000	133,100
4110300	4110301	Traders fund	10,000,000	15,000,000	0	15,000,000	20,000,000
2210300	2210708	Trainer allowance	24,000	16,000,000	60,000	66,000	72,600

		Sub-Total	12,220,400	19,000,000	2,500,000	8,250,000	9,075,000
2630200	2630203	Grant	0	186,000,000	213,500,000	254,650,000	280,115,000
2111200	2211203	other fuels	0		5,000,000	5,500,000	6,050,000
3111400	3111401	pre-feasibility fee	0		5,000,000	5,500,000	6,050,000
		DEVELOPMENT				-	-
	3110504	Civil woks	8,500,00	11,300,000	32,700,000	250,470,000	275,517,000
		Total	20,720,400	30,300,000	246,200,000	253,220,000	278,542,000

Cooperative development

Item Code	Sub-Item Code	Item Description	Actuals 2023/2024	Baseline 2024/2025	Printed Estimates 2025/2026	2026/2027	2027/2028
2210800	2210801	Catering Services	25,000	100,000	100,000	110,000	121,000
2210700	2210799	Trainer allowance	50,000	500,000	40,000	44,000	48,400
2210300	2210302	Accommodation - Domestic Travel	1,264,000	970,000	230,000	253,000	278,300
2211100	2211101	Stationery	0	250,000	100,000	110,000	121,000
2210300	2210301	Travelling Allowance	150,000	120,000	120,000	132,000	145,200
2210200	2210201	Airtime Allowance	118,000	10,000	10,000	11,000	12,100
2210300	2210303	Daily Subsistence Allowance	1,440,000	200,000	240,000	264,000	290,400
2211200	2211201	Refined Fuels and Lubricants for Transport	209,000	375,000	260,000	368,500	405,350
2220101	2220101	Maintenance Expenses - Motor Vehicles and cycles	191,000	225,000	400,000	357,500	393,250
		Total Cooperative Budget	3,500,800	2,750,000	1,500,000	1,650,000	1,815,000
	2220205	coffee steel beds per sub county	0	1,500,000	10,000,000	11,000,000	12,100,000
		Programme Total	3,500,800	4,250,000	11,500,000	12,650,000	13,915,000

Tourism Promotion

Item Code	Sub-Item Code	Recurrent	Actuals 2023/2024	Baseline2024/2025	Printed Estimates 2025/2026	2026/2027	2027/2028
2211100	2640201	Tents and Chairs	0	30,000	0	308,000	372,680
221030	2210302	Accommodati	-	70,000	0	326,700	359,370

0		on - Domestic Travel					
2210300	2210303	DSA	-	350,000	0	216,000	237,600
2210700	2210799	Prizes for winners	-	100,000	0	264,000	290,400
2210300	2210301	travel cost – domestic	-	100,000	0	110,000	1,210,000
311100	3111002	purchase of laptops	-	200,000	0	330,000	363,000
2210300	2210504	Advertisement and Publicity	-	150,000	0	165,000	181,500
Total			-	1,000,000	0	1,650,000	1,815,000
	Development		10,000,000	3,000,000	-	5,000,000	6,000,000

Industrialization

Item Code	Sub Item Description	Actuals	Baseline	Budget For The Mtef Period	Projections	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2211201	Fuel	270,000	500,000	125,000	137,500	151,250
2210303	DSA	640,000	1,000,000	625,000	687,500	756,250
2211101	Stationery	200,000	500,000	125,000	137,500	151,250
2220101	Motor vehicle maintenance	5,000,000	500,000	125,000	137,500	151,250
	TOTAL	6,110,000	2,500,000	1,000,000	1,100,000	1,210,000

12.9 PART J: DETAIL OF COMPENSATION TO EMPLOYEES

Job Group	No Of In Post	Baseline Estimates	Actual	Printed	Projections	
		2023/2024	Estimates 2024/2025	Estimates 2025/2026	2026/27	2027/28
C	4	81,480	81,480	373,196	410,516	451,567
D	2	43,250	43,250	1,523,426	1,675,769	1,843,345
E	1	23,270	23,270	-	-	-
F	2	52,050	52,050	459,146	505,061	555,567
G	1	32,670	32,670	565,637	622,201	684,421
H	1	37,220	37,220	3,727,072	4,099,779	4,509,757
J	4	216,720	216,720	6,803,718	-	-
K	2	165,210	165,210	3,986,191	4,384,810	4,823,291
L	2	153,490	153,490	1,080,390	1,188,429	1,307,272
M	2	166,080	166,080	1,179,990	1,297,989	1,427,788
N	2	206,310	206,310	-	-	-
P	2	272,660	272,660	5,887,331	6,476,064	7,123,671
Q	1	158,300	158,300	2,224,687	2,447,156	2,691,871
R	1	166,430	166,430	3,164,717	3,481,189	3,829,308
S	2	0	0	5,900,030	6,490,033	7,139,036

		23,339,950	23,339,950	36,848,475	40,533,323	44,586,655
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12.11 List of Development Projects		
Project Description	Ward	Total Amount
		Budget 2025/2026
Aggregated Industrial Park- GoK Grant	Flagship - Grant	133,500,000
County Aggregated Industrial Park - County Contribution	Flagship	80,000,000
Land for Kebirigo Livestock Market	Flagship	3,000,000
(Livestock)Markets Fencing(Ikongge,Miruka, Metamaywa)	Flagship	2,000,000
Shoe shiner Sheds with umbrellas	Flagship	4,000,000
Repair And Maintenance Of Market Infrastructure(2 Per Sub County	Flagship	5,000,000
construction of toilets and biodigestors in market: kebirigo, kemera, Tinga & Ikongge	Flagship	10,000,000
Finishing of Nyamusi Market	Flagship	3,000,000
Repair of Kioge Market toilets	BOMWAGAMO	500,000
Construction of bodaboda sheds (Kebirigi, Nyapara II, Bondeni, Kenyena & Konate)	BONYAMATUTA	1,200,000
Construction of Boda boda shed at Obwari junction	EKERENYO	500,000
Fencing of Tombe Market	MANGA	500,000
Construction of a toilet at Chepilat Market	MEKENENE	1,000,000
Construction of roadside market stalls / sheds for traders	RIGOMA	1,000,000
Support for common interest groups and youth with car washes, tents & chairs, shoe polish sites	RIGOMA	1,000,000
Distribution of coffee seedlings	Flagship	10,000,000
Total		246,200,000

CHAPTER FOURTEEN

14.0 VOTE: 5272000000

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

14.2 PART A: VISION

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

14.3 PART B: MISSION

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

14.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

14.4.1 Expenditure Trends

In the financial year 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. 80,175,667 where Ksh. 67,675,667 is recurrent expenditure and Ksh. 12,500,000 for development expenditure

In the financial year 2025/2026 the department has been allocated a total of Ksh. 106,588,718 where Ksh. 79,788,718 is recurrent expenditure and Ksh. 26,800,000 for development expenditure

14.4.2 Major achievements

- Purchased and provided sports equipment to sports clubs
- Successfully mainstreamed PLWDs in sports and cultural activities.
- Managed to register sports and cultural clubs.
- Managed to construct Manga stadium (pavilion, football pitch and running track) up to 95% completion rate.
- Talent search and training continued at the talent academy
- Successfully licensed and controlled alcohol premises
- Established and equipped one county library at the headquarters

- Collaborated with other stake holders/development partners such as ISF (anti FGM and GBV)
- Successfully registered cultural groups
- Successfully formed board committees for alcohol licensing and control in all sub-counties
- Purchased traditional and music instrument/equipment.

14.4. 3 Constraints and challenges in budget implementation

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

14.4.4 Major services/outputs to be provided in MTEF period 2025/2026- 2027/2028

- Salary payment to 69 officers
- Payments of Utility Bills
- Office Equipment and operations purchased
- Purchase of vehicle for CECM Gender
- Cultural activities and festivals to be held (cultural week)
- Celebration of international/national days
- Sensitization of youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide
- Mentorship of youth on enterprise
- Liquor Licensing and control
- Marathon race activities
- Support, Organize and Participate in 1 sports activities
- Carry out Governor's cup
- Carry out civil works on various projects.

14.4.5 SUMMARY OF THE REVENUE SOURCES 2025/2026

NUMBER	REVENUE SOURCE	Actual Estimates 2023/2024	Baseline Estimate 2024/25	Printed Estimate 2025/2026	Estimates 2026/2027	Estimates 2027/2028	ITEM CODES
1	Equitable share	87,579,182	78,751,314	100,697,158	111,866,874	123,053,561	9910101

2	Registration fees for social services	782	11,460	20,620	22,682	24,950	1420300
3	Registration of sports clubs	0	0	35,349	38,884	42,772	
4	library services	0	0	1,767	1,944	2,138	
5	Liquor License	10,035,929	16,949,155	5,833,824	6,417,206	7,058,927	1140501
TOTAL		97,615,893	95,711,929	106,588,718	118,347,590	130,182,349	

14.5 PART D: PROGRAMS OBJECTIVES

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

14.6 PART E: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2025/26

Programme	Actual Estimates	Baseline Estimate	Printed Estimate	projected estimates	
	2023/2024	2024/25	2025/2026	2026/2027	2027/2028
P1 General Administration, Policy Planning And Support Services	55,208,149	49,675,667	56,288,718	61,917,590	68,109,349
SP1.1 General Administration And Support Services	51,216,714	49,675,667	56,288,718	61,917,590	68,109,349
SP1.2 Policy And Planning Services	3,991,435	0	0	0	0
P2 Culture Promotion And Heritage	9,156,275	1,000,000	6,500,000	7,150,000	7,865,000
SP2.1 Cultural Promotion And Heritage	9,156,275	1,000,000	3,500,000	3,850,000	4,235,000
Sp2.2alcohol Licensing	0	-	3,000,000	3,300,000	3,630,000
P3 Promotion And Management Of Sports	20,751,469	26,500,000	37,800,000	42,680,000	46,948,000
SP3.1 Sports Talents Development And Promotion.	20,751,469	26,500,000	37,800,000	42,680,000	46,948,000

P4 Gender And Social Support Services	0	2,000,000	5,000,000	5,500,000	6,050,000
SP4.1 Promotion And Empowerment Of Women And Girls	0	2,000,000	5,000,000	5,500,000	6,050,000
P5 Youth Affairs Development And Promotion Support Services	0	1,000,000	1,000,000	1,100,000	1,210,000
SP5.1 Promotion And Empowerment Of Youth	0	1,000,000	1,000,000	1,100,000	1,210,000
Total	85,115,893	80,175,667	106,588,718	118,347,590	130,182,349

14.7 PART F: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/26

Economic Classification	Actual Estimate	Baseline Estimate	Printed Estimate	projected estimates	
	2023/2024	2024/25	2025/2026	2026/2027	2027/2028
Current Expenditure	64,396,083	67,675,667	79,788,718	87,767,590	96,544,349
Compensation to Employees	41,426,053	40,072,933	36,185,984	39,804,582	43,785,041
Social Contributions	6,079,830	7,102,734	7,102,734	7,813,007	8,594,308
Use of Goods and Services	16,890,200	20,500,000	36,500,000	40,150,000	44,165,000
Capital Expenditure	9,470,977	12,500,000	26,800,000	30,580,000	33,638,000
Acquisition of Non-Financial Assets	9,470,977	12,500,000	26,800,000	30,580,000	33,638,000
Total Expenditure	73,867,060	80,175,667	106,588,718	118,347,590	130,182,349

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

Economic Classification	Actual Estimate	Baseline Estimate	Printed Estimate	Projected Estimates	
	2023/2024	2024/25	2025/2026	2026/2027	2027/2028
Programme 1: Policy Planning, General Administration and Support Services					
Sub-Programme 1.1 Administration support services					
Current Expenditure	48,665,730	49,675,667	56,288,718	61,917,590	68,109,349
Compensation to Employees	41,052,063	40,072,933	36,185,984	39,804,582	43,785,041
Social benefit	6,089,443	7,102,734	7,102,734	7,813,007	8,594,308
Use of Goods and Services	1,524,224	2,500,000	13,000,000	14,300,000	15,730,000
Other Recurrent	0	0	0	0	0
Sub-Programme 1.2 Policy Planning					
Current Expenditure	2,883,123	0	0	0	0
Compensation to Employees	0	0	0	0	0
Use of Goods and Services	2,883,123	0	0	0	0
Capital Expenditure	0	0	0	0	0
Capital transfers other urgency (Disability fund)	0	0	0	0	0
Programme 2: Cultural promotion and heritage					
Sub-Programme 2.1: Cultural promotion					

Current Expenditure	4,524,824	1,000,000	6,500,000	7,150,000	7,865,000
Compensation to Employees	0	0	0	0	0
Use of Goods and Services	4,524,824	1,000,000	6,500,000	7,150,000	7,865,000
Other Government Transfers	0	0	0	0	0
Capital Expenditure	2,400,000	0	0	0	0
Acquisition on Non-Financial Assets	2,400,000	0	0	0	0
Other Development	0	0	0	0	0
Programme 3: Sports and management of sports					
Sub-Programme:3.1Sports Talent development and promotion					
Current Expenditure	4,537,556	14,000,000	11,000,000	12,100,000	13,310,000
Compensation to Employees	0	0	0	0	0
Use of Goods and Services	4,537,556	14,000,000	11,000,000	12,100,000	13,310,000
Capital Expenditure	14,500,425	12,500,000	26,800,000	30,580,000	33,638,000
Acquisition on Non-Financial Assets	14,500,425	12,500,000	26,800,000	30,580,000	33,638,000
Other Development	0	0	0	0	0
P4 gender and social support services					
SP4.1 promotion and empowerment of women and girls					
Current Expenditure	0	2,000,000	5,000,000	5,500,000	6,050,000
Use of Goods and Services	0	2,000,000	5,000,000	5,500,000	6,050,000
Capital Expenditure	0	0	0	0	0
Acquisition on Non-Financial Assets	0	0	0	0	0
P5 Youth affairs development and promotion support services					
SP5.1 promotion and empowerment of youth					
Current Expenditure	0	1,000,000	1,000,000	1,100,000	1,210,000
Use of Goods and Services	0	1,000,000	1,000,000	1,100,000	1,210,000
GRAND TOTAL	77,511,658	80,175,667	106,588,718	118,347,590	130,182,349

14.9 PART H: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Budget Estimate 2023/2024	Actual Estimate 2023/2024	Baseline Estimate 2024/2025	Printed Estimate 2025/2026	Estimates 2026/2027	Estimates 2027/2028
Name of Programme: General Administration, Policy and Planning and Support services									
Outcome: Facilitation of office operations									
SP 1.1 General administration and support services	Directorate of Admin.	Employee compensated (Payment of salaries, Wages and other	No of Payroll processed	55	55	69	69	70	70

		Remunerations							
		Availability basic amenities	No of utilities paid	8	8	0	2	5	5
		Office equipment and operations purchased	No of office equipment and operations purchased	27	27	1	1	5	5
		office assets maintained	Office equipment Maintained	5	5	0	0	5	5
SP 1.2 SP 1.2 policy and planning services	Directorate of Admin	Sports policy, youth policy, gender-based violence and PLWDs Bill	No of policies and bills	6	6	0	0	6	6
		Training and capacity building of staffs	No of staffs trained	3	3	0	0	4	4
		Budgets prepared	No of budgets prepared	5	5	0	0	5	5
Name of Programme: Cultural Promotion and Development									
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community									
SP 1.1 Licensing and control of alcohol outlets	Directorate of Culture	Sensitized community on drug abuse and alcohol abuse	No. of campaigns and awareness done.	1	1	0	0	1	1
SP2"SOCIAL PROTECTION	Directorate of Culture	Empowered society, special interest groups (plwds, youth, and women	No of special interest groups, (PLWDs , Youth and women empowered)	5	5	0	0	5	5
Name of Programme: Cultural Promotion and Development									
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community									
Library services	Directorate of Culture	Improved reading culture	No of libraries in operation	1	1	1	0	2	2
Construction of									

library at township [county library]									
Sp:4CULTURAL ACTIVITIES DEVELOPMENT	Directo rate of Culture	preserved and appreciated cultural heritage	No. of refurbis hed and rehabilit ated museum	0	0	0	0	1	1
establish 1 cultural Centre,									
[stocking the manga museum with cultural activities]									
Name of Programme: Cultural Promotion and Development									
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community									
CULTURAL AND SOCIAL FACILITIES DEVELOPMENT:(Construction of social halls at Manga, Bokeira, Nyamaiya ward)	Directo rate of Culture	Improved performance of social activities and indoor games	No. of social hall construc ted	0	0	0	0	3	3
CULTURAL AND SOCIAL FACILITIES DEVELOPMENT (Construction of rescue Centre at Esise)	Directo rate of Culture	Improved services to victims of GBV	No, of rescue center done	0	0	1	0	1	1
Name of Programme: Cultural Promotion and Development									
Outcome: Preserved and appreciated Cultural Heritage, and Empowered community									
CULTURAL FESTIVAL DEVELOPMENT	Directo rate of Culture	Improved performance of social /cultural activities	No. of festivals held	1	1	12	1	5	5
CULTURAL AND SOCIAL FACILITIES DEVELOPMENT (purchase of music/cultural equipment)	Directo rate of Culture	Improved performance in cultural activities	No of county choir equippe d	0	0	0	1	3	3
Name of Programme: Gender and Social Support Services									
Celebration of international/nationa l days (women, African girl child, and PLWDs, GBV, SGBV, etc.)	Directo rate of gender	Celebration of international/ national days	No of celebrati ons held	0	0	1	1	2	2
sensitization on gender-based violence	Directo rate of gender	Improved performance in social support services	No of program mes held	0	0	5	1	6	6
sensitization of	Directo	Improved	No of	0	0	5	0	6	6

women and girls on life and basic book keeping skills	rate of gender	performance in social support services	program mes held						
Name of Programme: Youth Affairs Development and Promotion Support Services									
sensitization of youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide	Directo rate of youths	sensitization of youth on drug, alcohol abuse, teenage pregnancy, early marriage and suicide	No of program mes held	0	0	20	5	10	10
Marathon race activities	Directo rate of youths	Participate in marathon activities	No of activitie s held	0	0	0	1	2	2
mentorship of youth on enterprise	Directo rate of youths	Mentorship of youth on enterprise	No of program mes held	0	0	5	1	5	5
Youth policy	Directo rate of youths	Improved performance in youth affairs	No of policies	0	0	0	0	1	1
Name of Programme: 3: Sports Promotion and Development									
Outcome: Improved performance, promotion and development of all sports Disciplines in the county									
Talent search and development (renumeration of instructors and trainers) at Kiendege Centre	Directo rate of sports	Remuneratio n of sports instructors and trainers	No. of instructo rs and trainers remuner ated	6	6	0	0	5	5
Name of Programme: 3: Sports Promotion and Development									
Outcome: Improved performance, promotion and development of all sports Disciplines in the county									
Sp5 Sports Facility development and management	Direct orate of sports	Sports facilities developed and managed	No. of sports facilities develop ed and manage d	2	2	18	9	20	20
Talent search and development	Directo rate of sports	Sports activities held	No. of sports activitie s organize d held	10	10	8	2	8	8
Carry out sports activities in and outside the county [KICOSCA, KYISA, ATHLETICS, and NYAMIRA GREAT RUN etc.]									
Sports Week, Athletics									

14.10 PART I: HEADS AND ITEMS

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

a General administration and support services

Sub-Item Code	Sub Item Description	Printed Estimate 2025.26	Estimates 2026/2027	Estimate 2027/2028
2110101	Basic salary	29,800,596	32,780,656	36,058,721
2110301	House allowances	4,803,739	5,284,113	5,812,524
2110314	Transport Allowance	1,318,142	1,449,956	1,594,952
2110320	Leave allowance	870,307	957,338	1,053,071
2110309	Special salary	180,000	198,000	217,800
2110319	special house allowance	493,200	542,520	596,772
2110315	Disability allowance	720,000	792,000	871,200
2710111	NSSF	843,600	927,960	1,020,756
2120103	Pension	2,267,350	2,494,085	2,743,493
2710102	Gratuity	1,950,384	2,145,422	2,359,965
2210799	NITA	41,400	45,540	50,094
2210101	Electricity	600,000	660,000	726,000
2210603	Rent & Rates- Non Residential	900,000	990,000	1,089,000
	purchase of vehicle	7,000,000	7,700,000	8,470,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment	500,000	550,000	605,000
2211201	Purchase of fuel and lubricants	4,000,000	4,400,000	4,840,000
TOTAL		56,288,718	61,917,589	68,109,348

b Policy and Planning

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Printed Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
2210303	DSA	-	-	-
2210704	Conference facilities	-	-	-
2210711	Training for staff	-	-	-
2210301	Transport Refund	-	-	-
2210403	Lunches	-	-	-
2220101	Mv maintenance	-	-	-
2210502	Printing services	-	-	-
2211201	Refined Fuel and Lubricants for Motor vehicles	-	-	-
Total Sub-programme		-	-	-

14.10.2 P.2 CULTURAL PROMOTION AND HERITAGE

Sub-Item Code	Item Description	Actual Estimates 2023/24	Baseline Estimate 2024/2025	Printed Estimate 2025/2026	Estimate 2026/2027	Estimate 2027/2028
2210 303	Daily Subsistence Allowances	2,600,000	1,500,000	1,000,000	1,100,000	1,210,000
2210 301	Transport Reimbursement	900,000	500,000	500,000	550,000	605,000
	Awards and prices	100,000	1,000,000	1,000,000	1,100,000	1,210,000
	purchase of office equipment and operations		500,000	1,000,000	1,100,000	1,210,000
	licensing compliance and enforcement		0	1,000,000	1,100,000	1,210,000
2210	Board Allowance	200,000	1,000,000	2,000,000	2,200,000	2,420,000

303						
total recurrent		4,590,000	4,500,000	6,500,000	7,150,000	7,865,000
TOTAL DEVELOPMENT		8,000,000		-	-	-
TOTAL PROGRAMME		12,590,000	4,500,000	6,500,000	7,150,000	7,865,000

14.10.3 P.3 SPORTS TALENTS DEVELOPMENT AND PROMOTION.

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Baseline Estimates 2024-2025	Printed estimate 2025.26	Estimates 2026-2027	Estimates 2027-2028
2210301	Transport reimbursement	1,000,000	1,500,000	1,650,000	1,815,000
2210303	Daily subsistence Allowance	2,100,000	3,000,000	3,300,000	3,630,000
2210309	Lunch allowances	500,000	1,000,000	1,100,000	1,210,000
2211201	Fuel	120,000	1,000,000	1,100,000	1,210,000
2211016	equipment and uniforms	1,000,000	2,000,000	2,200,000	2,420,000
	Awards and prices	80,000	2,500,000	2,750,000	3,025,000
	TOTAL RECURRENT	5,000,000	11,000,000	12,100,000	13,310,000
TOTAL DEVELOPMENT		20,500,000	26,800,000	30,580,000	33,638,000
TOTAL PROGRAMME		25,500,000	37,800,000	42,680,000	46,948,000

14.10.4 P.4 GENDER AND SOCIAL SUPPORT SERVICES

SUB-ITEM CODE	ITEM DESCRIPTION	Baseline Estimate 2024/2025	Printed Estimate 2025/2026	Estimate 2026/2027	Estimate 2027/2028
2210303	DSA	1,000,000	1,500,000	1,650,000	1,815,000
2211201	Fuel for Vehicle (Km)	0	-	-	-
2210801	Catering Services	600,000	1,000,000	1,100,000	1,210,000
2210301	transport reimbursement	1,000,000	1,000,000	1,100,000	1,210,000
2220101	Maintenance of MV	200,000	500,000	550,000	605,000
2210309	Lunch allowances	500,000	1,000,000	1,100,000	1,210,000
	TOTAL PROGRAMME	3,300,000	5,000,000	5,500,000	6,050,000

14.10.5 P.5 YOUTH AFFAIRS DEVELOPMENT AND PROMOTION SUPPORT SERVICES

Sub-Item Code	Item Description	Printed Estimate 2025/2026	Estimate 2026/2027	Estimates 2027/2028
2210309	Lunch allowances	200,000	220,000	242,000
2210301	Transport Reimbursement	100,000	110,000	121,000
2211101	Stationery	450,000	495,000	544,500
2210303	DSA	250,000	275,000	302,500
	TOTAL	1,000,000	1,100,000	1,210,000

14.11 DETAILS OF THE DEVELOPMENT PROJECTS

Project name	Description of Activity	Location	Printed estimate 2025.26
manga stadium	Manga Stadium Pavillion fittings	Flagship	5,000,000
manga stadium	Manga Stadium football pitch	Flagship	3,500,000
manga stadium	Manga Stadium Inner Perimeter fence	Flagship	5,000,000
manga stadium	Manga Stadium Running Track and Drainage	Flagship	5,000,000
nyachogochogo primary playfied	Completion of levelling of Nyachogochogo Primary Playfield	Flagship	1,000,000
Total			19,500,000

Ward-Based Projects		
Ward	Project description and location	Printed estimate 2024.25
EKERENYO	Provision of Sports equipment to Sere & Ekerenyo Football Clubs	1,000,000
KEMERA	Purchase and distribution of sports equipment to Clubs	500,000
MAGOMBO	Distribution of sporting equipment to various clubs across the Ward	500,000
MANGA	Purchase of Sports equipment to Clubs	300,000
NYAMAIYA	Sporting equipment to clubs across the Ward	0
RIGOMA	Flaship stadiums and playing grounds levelling, drainage works and other infrastructure	4,000,000
BONYAMATUTA	Purchase and distribution of equipment and sport materials to all teams within across the Ward	1,000,000
TOTAL		7,300,000

14.12 PART J: PERSONNEL ESTABLISHMENT

JOB GROUP	NO OF IN POST	PRINTED ESTIMATE 2024/2025	BUDGET ESTIMATE 2025/26
B	1	343,040	343,040
C	5	17,115,970	17,115,970
D	11	13,723,671	13,723,671
E	12	5,509,704	5,509,704
F	4	1,069,266	1,069,266
G	4	3,001,614	3,001,614
J	18	1,262,274	1,262,274
K	1	500,814	500,814
L	3	520,429	520,429
N	2	481,199	481,199
P	2	198,565	198,565
Q	1	198,565	198,565
R	3	2,495,349	2,495,349
S	1	755,207	755,207
TOTAL	68	47,175,667	43,288,718

CHAPTER FIFTEEN

15.0 VOTE: 5273000000

15.1 VOTE TITLE: COUNTY PUBLIC SERVICE BOARD

15.2 PART A: VISION

A Responsive County Public Service Board

15.3 PART B: MISSION

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

15.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

15.4.1 Expenditure trends

In the Financial Year 2023/2024 the department was allocated a total of kshs 58,172,860 for recurrent expenditure, and the board had an absorption rate of 95.67% this is according to ADP 2025/2026, having a variance/deviation of kshs 2,520,801.

In the financial year 2024/2025, the Board targeted expenditure of Ksh. 61,123,924 meant for both personnel emoluments and operations and maintenance, the budget is under implementation.

In the next financial year 2025/2026, the County Public Service Board has been allocated a total amount of Ksh.57,300,102 for personnel emoluments and office operations.

15.4.2 Major achievements 2024/2025

The County Public Service Board managed to undertake the following;

- Policy development – managed to put in place Service charter for CPSB
- On capacity building conducted, trained on ethics and values and principles of service
- In partnership with SRC managed to conduct job evaluation for public servants
- Over 500 staff confirmations
- Over 400 staff promotions
- Recruited over 50 employees of different cadres

- Managed to handle 17 disciplinary cases and concluded successfully
- Developed code of conduct policy
- Payment of the pending bills for the department.

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

Challenges/Milestones	Way Forward
IFMIS related capacity and infrastructural challenges/gaps.	Capacity building of the county staffs on the IFMIS, provision of enough infrastructures and enhancing of the network to avoid financial delays
Delayed exchequer releases	The County to ensure compliance with the disbursement requirements
Inadequate training initiatives for the public officers	Ensure continuous trainings for employees to enhance service delivery
Budget constraints	Consider sufficient budget allocations according to board needs
Policy documents not fully domesticated still referring to PSC policies	Operationalize and domesticate policy documents across the departments
Lack of defined organizational cultures and organograms.	Train county staff on the county organizational cultures.
High expense for the board office space	Consider reduction of office space to save on costs
External Interference	Regular reporting and holding sessions with the different stakeholders of the board to reduce conflicts.

15.4.4 Major services/outputs to be provided in MTEF period 2025/2026-2027/2028

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

15.4.5 SUMMARY OF THE REVENUE 2023/2024-2027/2028

Revenue Stream	Actual Estimates	Baseline Estimates	Printed Estimates	Projections	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Equitable Sharable Revenue	58,172,860	61,123,924	57,300,102	63,030,112	69,333,123
Total	58,172,860	61,123,924	57,300,102	63,030,112	69,333,123

15.5 PART D: STRATEGIC OBJECTIVES

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

15.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Actual Est 2023.24	Baseline 2024/2025	Printed 2025/2026	Projections 2026/2027	Projections 2027/2028
Name of Programme: General Administration, Policy Planning & Support Services								
SP 1.1 General administration and support services	CPSB	Salaries and other Wages paid	No. of employees paid	23	22	22	25	28
		Utilities and Bills paid	No. of monthly utilities and bills	12	12	12	12	12
		Office assets maintained	Office items maintained.	40	10	15	17	18
		General Office Purchases	No. of items purchased	15	15	15	17	18
SP 1.2 Policy development and planning	CPSB	Policy/planning documents prepared	No. of Policy Documents prepared.	5	3	2	3	4
	CPSB	Training of CPSB members and	Number of officers trained.	22	22	22	25	28

		secretariat						
	CPSB	foreign meetings attended	No of workshops attended	5	2	4	5	6
SP 1.3 legal ethics and compliance	CPSB	Trained and capacity-built staff	Number of officers trained.	3	3	3	4	5

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

	Actual Estimates	Baseline Estimates	Printed Estimates	Projections	
Programme Description	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
General Administration, Policy Planning and Support Services	56,320,991	60,256,425	55,242,524	60,766,776	66,843,454
Legal Governance and Compliance	1,851,869	867,500	2,057,578	2,263,336	2,489,669
Total Expenditure	58,172,860	61,123,925	57,300,102	63,030,112	69,333,123

15.10 PART I: CLASSIFICATION BY VOTE, HEAD AND ITEM

SUB-PROGRAMME 1: GENERAL ADMINISTRATION AND SUPPORT SERVICES

		ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
CODE	ITEM DESCRIPTION	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2110101	Basic salaries	41,266,327	42,217,392	42,622,319	46,884,551	51,573,006
2110301	House Allowances	1,959,000	1,959,000	1,959,000	2,154,900	2,370,390
2110314	Transport Allowances	1,248,000	1,248,000	1,248,000	1,372,800	1,510,080
2110320	Leave Allowances	166,000	166,000	166,000	182,600	200,860
2710102	Service Gratuity	2,490,544	3,390,544	2,985,617	3,284,179	3,612,597
2120103	Contribution to pension	1,690,653	1,721,718	1,721,718	1,893,890	2,083,279
2210101	Electricity expenses	96,000	96,000	60,000	66,000	72,600
2210102	Water Expenses	96,000	96,000	36,000	39,600	43,560
2210201	Telephone and mobile phone services	460,000	480,000	254,000	279,400	307,340
2210203	Postal Renta Box	84,000	84,000	0	0	0
2210503	Subscription to news paper	131,400	131,400	0	0	0
2211306	Subscription to professional bodies	75,000	75,000	71,662	78,828	86,711
2210801	Catering services	120,000	120,000	60,000	66,000	72,600
2210603	Office rent-Non residential	2,300,000	2,300,000	1,200,000	1,320,000	1,452,000
2210103	Gas Expense	34,635	34,635	18,922	20,814	22,896

2211305	Contracted Guard and cleaning services	-	0	0	0	0
3111002	Purchase of Computers, printers and IT items	250,000	250,000	150,000	165,000	181,500
2211201	Refined Fuel and Lubricants for transport	990,000	990,000	360,000	396,000	435,600
2211101	General office stationery	375,500	375,500	175,500	193,050	212,355
2211102	Supplies of accessories for computers and printers	100,000	100,000	50,000	55,000	60,500
2211103	Sanitary and cleaning materials	72,000	72,000	52,000	57,200	62,920
2210504	Advertisement	150,000	150,000	150,000	165,000	181,500
2220101	Motor Vehicle maintenance	100,000	100,000	100,000	110,000	121,000
2220210	Maintenance of computers, photocopy and printers	100,000	100,000	50,000	55,000	60,500
2220202	Maintenance of Office Furniture and Equipment	100,000	100,000	50,000	55,000	60,500
3111001	Purchase of Furniture	-	-	0	0	0
2210303	DSA	500,000	500,000	200,000	220,000	242,000
2211301	Travel cost(domestic)	427,736	427,736	177,520	195,272	214,799
TOTAL		54,333,860	57,284,925	53,918,258	59,310,084	65,241,092

SUB-PROGRAMME 1.2: POLICY DEVELOPMENT AND PLANNING

		ACTUAL ESTIMATE S	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2210303	Daily Subsistence Allowance-Domestic	1,680,000	1,680,000	438,000	481,800	529,980
2210301	Travel cost-Domestic	434,000	434,000	288,766	317,643	349,407
2210403	Daily Subsistence Allowance-Foreign	360,000	360,000	230,000	253,000	278,300
2210401	Travel cost-Foreign	300,000	300,000	200,000	220,000	242,000
2210711	Examination and Tuition fees	150,000	175,000	145,000	159,500	175,450
2210709	Research Allowance	47,500	22,500	22,500	24,750	27,225
Total		2,971,500	2,971,500	1,324,266	1,456,693	1,602,362

SUB-PROGRAMME 2.1: LEGAL GOVERNANCE & COMPLIANCE

Sub-Item Code	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2211310	Contracted Professional Services		-	100,000	110,000	121,000
2210802	Conference facilities	120,000	150,000	162,000	178,200	196,020
2211101	Stationery	7,500	7,500	17,500	19,250	21,175
2210303	DSA	480,000	450,000	460,000	506,000	556,600
2210603	Office rent-Non residential	-		1,000,000	1,100,000	1,210,000
2210301	Transport refund	100,000	150,000	100,000	110,000	121,000
2211201	Fuel for Vehicle (Km)	80,000	30,000	100,000	110,000	121,000
2220101	Vehicle repairs	50,000	30,000	70,000	77,000	84,700
2210502	Printing	30,000	50,000	48,078	52,886	58,174
Total		867,500	867,500	2,057,578	2,263,336	2,489,669

15.11 PART J: PERSONNEL EMOLUMENTS

S/NO.	JOB GROUP	NO. OF STAFF IN JOB GROUP	PRINTED ESTIMATES
			2025/2026
1	D	1	696,000
2	E	2	944,262
3	F	2	1,299,120
4	G	1	471,600
5	J	1	620,280
6	L	4	6,795,720
7	M	1	1,069,980
8	N	2	3,648,376
9	R	1	2,998,296
10	7	1	4,388,748
11	8	5	24,248,560
12	9	1	3,521,712
TOTALS		22	50,702,654

CHAPTER SIXTEEN

16.0 VOTE NO: 5274000000

16.1 VOTE TITLE –PUBLIC SERVICE MANAGEMENT

16.2 PART A: VISION

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

16.3 PART B: MISSION

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

16.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

16.4.1 Expenditure Trends

In the financial year 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. As per the CBROP 2024 the department had a total absorption rate of 96% . This was due to late release of exchequer funds hence the national government should release funds on time.

In the financial year 2024/2025, the department was allocated Kshs 515,810,145 where Ksh 473,310,145 is for recurrent and Ksh 42,500,000 is for development expenditure.

In the financial year 2025/2026 the department has been allocated Kshs 880,585,294 where 508,085,294 is for recurrent expenditure which includes Kshs 37,500,000 for KDSP 1 grant and 372,500,000 for development expenditure which includes 352,500,000 for KDSP11 grant

16.4.2 Major achievements

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

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

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

Challenges in budget implementation	Way forward
Capacity challenges in terms of a substantive County Director Human Resource Management, Payroll manager and payroll staff.	Recruitment of a substantive County Director Human Resource Management, Payroll Manager and training of payroll officers.
Funding of field activities i.e. Sub-County and Ward offices.	Factoring field activities in the next budget for the Department.
Lack of essential enablers of Public Participation	Establish appropriate enablers of public participation which includes: Rolling out civic education curriculum.
Inadequate working equipment and staff	Develop policy and guidelines on staff transfers and deployment, Recruitment of additional staff and continuous training and development
Weak surveillance, patrols, supervision and enforcement of county programs.	Purchase of communication gadgets for surveillance, purchase of surveillance vehicle, uniforms and identification cards for officers. Restructuring and training of enforcement officers.
Weak ICT infrastructure and capacity.	Installation of Radio Calls Installation Biometric System Installation of Data Record Management systems
Uncoordinated staff trainings	Institutionalize framework for staff training and development, centrally undertake staff training need assessment.
Weak inter-governmental relations	Operationalize county inter-governmental forum. Adequate funding of inter-governmental activities
Office space	Construction of twin wards offices.
Budgeting for salaries as staff work in one department and get paid from another department.	Aligning staff pay-points with the departments they work in.

Security of the HRM office and payroll section in particular	Securing of the HRM offices. Plans are already underway to install metallic grill doors at the payroll section.
Lack of communication bill and policy	Finalize the communication bill and policy.
Slow decentralization of administrative structures	Decentralize and unbundle administrative structures to the lowest level (village)

16.4 Major services/outputs to be provided in MTEF period 2025/2026-2027/2028

- Payment of wages to 497 staff members.
- Payment of Utilities 6.
- Office operations purchases within the office.
- Preparation and adoption of Bills, Policies and Plans e.g 1.Administration policy 2.communication policy 3.Enforcementand compliance policy 4.Public participation and civic education policy 5.Record management policy 6.Code of conduct
- 4 Intergovernmental relations (Public Holidays)
- Support to administrative field coordination at sub county and ward level
- Monitoring and reporting on flagship projects
- Membership Fees, Dues and Subscriptions to Professional and Trade Bodies
- Medical Cover (Health Insurance)
- Internship Programme
- Training and capacity building
- Mental wellness & Counselling Unit established
- Continuous professional development of staff (SMC, SLADP)
- Membership Fees, Dues and Subscriptions to Professional and Trade Bodies
- Legal Fee
- Development and review of staff establishments, staffing plans and structure, determine optimal staffing levels, undertake skill gap analysis, undertake payroll audit, undertake business process re-engineering
- Performance Management
- Training and capacity building of the enforcement officers
- Coordination and Implementation of County Special Projects/Programs
- Printing and publications
- Public participation and civic education.
- Corporate communication
- Feedback mechanism
- Actively involving in vulnerable and the marginalized
- Co-ordination and management of Public participation
- Rolling out civic education
- Handling public complains
- Public access to information

16.4.5 SUMMARY OF THE REVENUE SOURCES 2025-2026

NO	REVENUE SOURCES	baseline estimates	printed estimates	projections		ITEM CODE
		2024/25	2025/26	2026/27	2027/28	
1	Equitable Sharable Revenue	408,817,282	838,287,903	922,116,693	1,014,328,363	9910101
2	KDSP 1Grant	37,500,000	37,500,000	41,250,000	45,375,000	1320102
	Sub-Total	446,317,529	875,787,903	963,366,693	1,059,703,363	
Details of Local Revenue sources				0	0	
1	motor bike stickers	63,159,111	0	0	0	
2	storage charges,penalties,fines	32,591	22,050	24,255	26,681	
3	Human resource Third party commissions	4,345,458	0	0	0	
4	Administration and compliance	1,629,547	4,718,492	5,190,341	5,709,375	
5	personal emoluments recoveries	325,909	0	0	0	
6	impounding charges	0	56,849	62,534	68,787	
	sub-total	69,492,616	4,797,391	5,277,130	5,804,843	
	Grand total	515,810,145	880,585,294	968,643,823	1,065,508,206	

16.6 PART D: PROGRAMS OBJECTIVES

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

16.7 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Budget estimates	actual estimates	Baseline estimates	printed estimates	projection	
				2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP 1.1 General administration and support	Directorate of County Administration	Payment of salaries and wages	Number of staffs on payroll	497	497	497	546	601	661

services.	And Field Coordination Support Services	Payments to social contributions (NITA, NSSF, Pension)	Number of staff paid	497	497	497	546	601	661
		General office purchases done.	No of office general office purchases done.	12	12	12	12	12	12
		Utility bills and services paid	No. of Utilities paid	7	7	1	7	7	7
SP 1.2 Policy developments and planning.	Directorate of County Administration And Field Coordination Support Services	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	No of Membership Fees, Dues and Subscriptions to Professional and Trade Bodies done	497	497	0	0	497	497
		Preparation of Department plans	No. of Department plans prepared	1	1	1	1	1	1
		Intergovernmental relations (Public Holidays)	No of intergovernmental relations done	1	1	0	0	0	0
		Preparation of 2022/2023 Budget and other Policy documents(Annual Development Plan, Annual Development Plan, County Budget Review & Outlook Paper, County Fiscal Strategic Plan, Programme Based Budget)	Number of Budget and other Policy documents prepared	2	2	2	2	2	2
		Preparation of Bills, Policies and Plans (Administration bill, enforcement and compliance	No Bills, Policies and Plans of prepared	2	0	0	0	2	2

		bill)							
		Monitoring and reporting on flagship projects	No of monitoring & reporting on flagship projects done	25	25	0	0	25	25
SP 1.3 Filed Cordination and administration	Directorate of County Administration And Field Coordination Support Services	Support to administrative field coordination at sub county and ward level	No of field coordination done	25	25	0	0	25	25
		Training of staff	No of Staff Trained	200	50	0	0	200	200
		Construction of sub-county offices	No. of offices constructed	4	1	1	4	4	4
SP 2.1 Human Resource Development.	Directorate of Human Resource development & management	Establishment of HR records Management system	No. of establishments done	1	0	1	1	0	0
		Medical Cover (Health Insurance)	No of staff on medical cover	497	497	4,500	4,600	4,700	4,800
		Internship Programme	no interns enrolled	30	0	0	0	30	30
		Training and capacity building	no of staff capacity built	154	100	154	0	200	200
		Mental wellness & Counselling Unit	Mental wellness & Counselling Unit established	100	50	0	0	150	150
		Continuous professional development of staff (SMC, SLADP)	No of staff on Continuous professional development	20	20	0	0	20	20
		Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	No of staff on Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	10	10	0	0	0	0
		poilicy formulation	No of policies formulated	2	2	0	0	0	0

		Verification of certificates	No of certificates verified	100	100	0	0	0	0
		Legal Fee	No of legal fees developed	1	1	0	0	0	0
		Development and review of staff establishments, staffing plans and structure, determine optimal staffing levels, undertake skill gap analysis, undertake payroll audit,	No of staff reviewed	461	461	0	0	0	0
SP 2.2 Human Resource Mngement.	Directorate of Human Resource development & management	Performance Management	No of performance management developed	1	1	1	1	1	1
SP3.1 Corporate Communication	Directorate of Corporate Communication , Public Participation And Civic Education Support Services	Printing and publications	No of publications printed	500	500	500	550	605	665
		Field coordination (Profiling projects)	No of field visits done	12	12	12	12	12	12
		Training and capacity building	no of staff capacity built	10	10	10	10	10	10
		Membership to professional bodies	No of staff enrolled to professional bodies	10	10	10	10	10	10
SP4.1 public participation and civic education	Directorate of Corporate Communication , Public Participation And Civic Education Support Services	Feedback mechanism	No of feedback mechanism formulated	20	20	20	20	20	20
		Actively involving in vulnerable and the marginalized	No of sub-counties involved	5	5	0	5	5	5
		Co-ordination and management of Public	No of Co-ordination and management of Public participation done	10	10	0	10	10	10

		participation									
		Rolling out civic education	No of sub-counties	5	5	5	5	5	5	5	5
		Handling public complains	No of public complains done	2	2	4	4	4	4	4	4
		Public access to information	No of wards to access information	20	20	20	20	20	20	20	20
		Monitoring and Evaluation	No of sub-counties monitored&evaluated	5	5	1	5	5	5	5	5
SP5.1 Security Enforcement And Compliance Support Services	directorate of Security Enforcement And Compliance Support Services	Training and capacity building of the enforcement officers	No of officers trained	100	100	100	110	121	133.1		
		General office purchases (Furnitures, Laptops and uniforms)	no of purchases done	20	20	20	22	24.2	26.62		
		participation in law enforcement and compliance	No of enforcement&compliance activities done	100	100	100	110	121	133.1		
SP6.1 Special programmes	directorate of Special programmes	Coordination and Implementation of County Special Projects/Programs	No of coordination &implementation of county special programmes done	1	1	1	1	1	1	1	1
		Strategic intra-government on wage-bill&own source revenue challenges and solutions	No. of engagements done	0	0	2	0	33	3		

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

PROGRA MME	OBJECTIVES	SUB PROGRAMMES	RECUR RENT	DEVEL OPMEN	TOTAL	RECUR RENT	DEVEL OPMEN	TOTAL	RECUR RENT	DEVEL OPMEN	TOTAL
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				T			T			T	
			Actual estimates 2023/24	Actual estimates 2023/24	Actual estimates 2023/24	baseline estimates 2024/25	baseline estimates 2024/25	baseline estimates 2024/25	printed estimates 2025/26	printed estimates 2025/26	printed estimates 2025/26
P.1 COUNTY ADMINIS TRATION AND FIELD COORDIN ATION SUPPORT SERVICE S	Salaries,Wages and and general administration	S.P 1 General administration and Support Services.	244,074,1 82	-	244,074,1 82	276,110,1 45	-	276,110,1 45	258,085,2 94	-	263,085,2 94
	Enhancing institutional efficiency and effectiveness in implementation and service delivery.Adherence to set up legal framework	S.P.2Policy development and planning	6,115,420	-	6,115,420	200,000	-	200,000	3,000,000	-	3,000,000
		S.P 3 Field coordination and administration	1,638,639	7,697,834	9,336,473	-	-	-	5,000,000	-	-
SUB-TOTAL			251,828,2 41	8,000,000	251,828,2 41	276,310,1 45	-	276,310,1 45	266,085,2 94	-	266,085,2 94
P.2 HUMAN RESOUR CES MANAGE MENT AND DEVELOP MENT SUPPORT SERVICE S	Strengthen human resource management and development	S.P1 Human resource management	-	-	-	500,000	-	500,000	1,000,000	-	1,000,000
		S.P 2 Human resource development	69,644,00 0	-	69,644,00 0	165,000,0 00	5,000,000	170,000,0 00	197,000,0 00	-	197,000,0 00
SUB-TOTAL			69,644,00 0	-	69,644,00 0	165,500,0 00	5,000,000	170,500,0 00	198,000,0 00	-	198,000,0 00
P.3PUBLI C PARTICIP ATION AND CIVIC EDUCATI ON	To create awareness to the public on government projects, programmes and service delivery	S.P 1Public participation and Civic Education	2,362,300	-	2,362,300	1,000,000	-	1,000,000	2,000,000	-	2,000,000

SUPPORT SERVICE S											
SUB-TOTAL			2,362,300	-	2,362,300	1,000,000	-	1,000,000	2,000,000	-	2,000,000
P.4CORP ORATE COMMU NICATIO N SUPPORT SERVICE S	To create awareness to the public on government projects, programmes and service delivery	S.P1Cooperate Communication	1,245,000	-	1,245,000	1,000,000	-	1,000,000	500,000	-	500,000
SUB-TOTAL			1,245,000	-	1,245,000	1,000,000	-	1,000,000	500,000	-	500,000
P.5 SECURIT Y ENFORCE MENT AND COMPLIA NCE SUPPORT SERVICE S	To ensure compliance to county by laws	S.P 1 Security enforcement and compliance	1,000,000	-	1,000,000	1,000,000	-	1,000,000	4,000,000	-	4,000,000
SUB-TOTAL			1,000,000	s	1,000,000	1,000,000	-	1,000,000	4,000,000	-	4,000,000
P.6 SPECIAL PROGRA MME		S.P 1special programme	404,800	-	404,800	28,500,00 0	37,500,00 0	66,000,00 0	37,500,00 0	372,500,0 00	410,000,0 00
SUB-TOTAL			404,800	-	404,800	28,500,00 0	37,500,00 0	66,000,00 0	37,500,00 0	372,500,0 00	410,000,0 00
TOTAL			326,484,3 41	7,697,834	341,880,0 09	473,310,1 45	42,500,00 0	515,810,1 45	508,085,2 94	372,500,0 00	880,585,2 94

16.9 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/26

Economic Classification	Actual estimates	Baseline estimates	printed estimates	projections	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028

Current Expenditure	334,182,175	473,310,145	508,085,294	558,893,823	614,783,206
Compensation to Employees	241,100,456	233,065,633	213,862,635	235,248,899	258,773,788
Use of Goods and Services	93,081,719	235,000,000	217,500,000	239,250,000	263,175,000
Social Benefits	-	42,744,512	39,222,659	43,144,925	47,459,417
Grants and other transfers	-	-	37,500,000	41,250,000	45,375,000
capital expenditure	7,697,834	42,500,000	372,500,000	409,750,000	450,725,000
Acquisition of Non-Financial Assets	7,697,834	42,500,000	20,000,000	22,000,000	24,200,000
Grants and other transfers		37,500,000	352,500,000	387,750,000	426,525,000
Total Expenditure	341,880,009	515,810,145	880,585,294	968,643,823	1,065,508,206

16.10 PART H: SUMMARY OF EXPENDITURE OF PROGRAMMES BY PROGRAMME AND SUB-PROGRAMMES BY VOTE AND ECONOMIC CLASSIFICATION 2025/2026-2027/2028

Economic Classification	Actual estimates	baseline estimates	printed estimates	projections	
	2023/24	2024/2025	2025/2026	2026/2027	2027/2028
P1. COUNTY ADMINISTRATION AND FIELD COORDINATION SUPPORT SERVICES					
S.P1 General Administration and Support services					
Current Expenditure	244,074,182	276,110,145	258,085,294	289,393,823	318,333,206
Compensation to Employees	241,100,456	233,065,633	213,862,635	235,248,899	258,773,788
Use of Goods and Services	2,973,726	300,000	5,000,000	5,500,000	6,050,000
Social Benefits	1,000,000	42,744,512	39,222,659	43,144,925	47,459,417
S.P2 Policy and Planning Services					
Current Expenditure	6,115,420	200,000	3,000,000	3,300,000	3,630,000
Use of Goods and Services	6,115,420	200,000	3,000,000	3,300,000	3,630,000
S.P 3 Field coordination and administration					
Current Expenditure	2,638,639	-	5,000,000	5,500,000	6,050,000
Use of goods and	2,638,639	-	5,000,000	5,500,000	6,050,000

services					
Capital Expenditure	7,697,834	-	-	-	-
Acquisition Of Non-Financial Assets	7,697,834	-	-	-	-
Total	10,336,473	276,310,145	266,085,294	292,693,823	321,963,206
P2HUMAN RESOURCES MANAGEMENT AND DEVELOPMENT					
S.P 1 HUMAN RESOURCE MANAGEMENT					
Current Expenditure	-	500,000	1,000,000	1,100,000	1,210,000
Use of Goods and Services	-	500,000	1,000,000	1,100,000	1,210,000
S.P2 HUMAN RESOURCE DEVELOPMENT					
Current Expenditure	69,644,000	165,000,000	197,000,000	216,700,000	238,370,000
Use of Goods and Services	69,644,000	160,000,000	197,000,000	216,700,000	238,370,000
Capital Expenditure	-	5,000,000	-	-	-
Acquisition Of Non-Financial Assets	-	5,000,000	-	-	-
Total	69,644,000	170,000,000	198,000,000	217,800,000	239,580,000
P3 PUBLIC PARTICIPATION AND CIVIC EDUCATION SUPPORT SERVICES					
S.P1 Public Participation and Civic Education					
Current Expenditure	2,362,300	1,000,000	2,000,000	2,200,000	2,420,000
Use of goods and services	2,362,300	1,000,000	2,000,000	2,200,000	2,420,000
Total	2,362,300	1,000,000	2,000,000	2,200,000	2,420,000
P4 CORPORATE COMMUNICATION SUPPORT SERVICES					
S.P 1 Communication					
Current Expenditure	1,245,000	1,000,000	500,000	550,000	605,000
Use of goods and services	1,245,000	1,000,000	500,000	550,000	605,000
Total	1,245,000	1,000,000	500,000	550,000	605,000
P.5 SECURITY ENFORCEMENT AND COMPLIANCE SUPPORT SERVICES					
Current Expenditure	1,638,639	1,000,000	4,000,000	4,400,000	4,840,000
Use of goods and	1,638,639	1,000,000	4,000,000	4,400,000	4,840,000

services					
Total	1,638,639	1,000,000	4,000,000	4,400,000	4,840,000
P.6 SPECIAL PROGRAMME					
Current Expenditure	404,800	28,500,000	37,500,000	41,250,000	45,375,000
Use of goods and services	404,800	28,500,000	-	-	-
Grants and other transfers	-	-	37,500,000	41,250,000	45,375,000
Capital Expenditure	-	37,500,000	372,500,000	409,750,000	450,725,000
Grants and other transfers	-	37,500,000	352,500,000	387,750,000	426,525,000
Acquisition of Non-Financial Assets	-		20,000,000	22,000,000	24,200,000
Total	404,800	66,000,000	410,000,000	451,000,000	496,100,000
Grand total	341,556,808	515,810,145	880,585,294	968,643,823	1,065,508,206

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

1) COUNTY ADMINISTRATION AND FIELD COORDINATION SUPPORT SERVICES

a) GENERAL ADMINISTRATION AND SUPPORT SERVICES

ITEMIZED BUDGET					
S.P. 1: General Administration and Support Services					
Item code	Item Description	baseline estimates	printed estimates	projections	
		2024/2025	2025/206	2026/2027	2027/2028
2110101	Basic Salaries	182,400,000	167,371,500	184,108,650	202,519,515
2110301	House Allowance	25,342,512	23,254,464	25,579,910	28,137,901
2110314	Transport Allowance	18,000,000	16,516,920	18,168,612	19,985,473
2110320	Leave Allowance	3,723,121	3,416,354	3,757,989	4,133,788
2710102	Service Gratuity	3,600,000	3,303,396	3,633,736	3,997,109
2710111	employer contribution to NSSF	774,500	710,688	781,757	859,932
2210799	NITA	814,344	747,252	821,977	904,175
2710107	Employer Contribution to pension	41,155,668	37,764,720	41,541,192	45,695,311
2211201	fuel	300,000	500,000	550,000	605,000
2210101	Electricity bills	-	100,000	110,000	121,000
2210201	Telephone bills/Cards	-	100,000	110,000	121,000
2220101	M/V maintainance	-	300,000	330,000	363,000

2211306	Membership and Subscription to Professional bodies	-	2,000,000	2,200,000	2,420,000
2210710	Accommodation allowance	-	1,600,000	1,760,000	1,936,000
2210301	travel costs	-	400,000	440,000	484,000
	Total	276,110,145	258,085,294	283,893,823	312,283,205

b)POLICY AND PLANNING

ITEMIZED BUDGET						
S.P. 2: Policy and planning						
item code	Item Description	actual estimates	baseline estimates	printed estimates	projections	
		2023/24	2024/2025	2025/2026	2026/2027	2027/2028
2220101	mv/ maintainance	5,000	200,000	200,000	220,000	242,000
2211101	stationery	1,119,946	-	500,000	550,000	605,000
2210704	conference facilities	1,108,000	-	400,000	440,000	484,000
2210801	catering services	1,160,000	-	200,000	220,000	242,000
2210504	advertisement	286,000	-	200,000	220,000	242,000
2220202	maintanance of office furniture	450,000	-	300,000	330,000	363,000
2211103	sanitary & cleaning materials supplies	1,107,054	-	200,000	220,000	242,000
2210303	DSA	4,000	-	600,000	660,000	726,000
	fuel	1,020,000		200,000	220,000	242,000
2210301	travel costs	140,000	-	200,000	220,000	242,000
	Total	6,520,000	200,000	3,000,000	3,300,000	3,630,000

C) FIELD CORDINATION AND ADMINISTRATION

ITEMIZED BUDGET					
S.P. 3: Field cordination					
item code	Item Description	baseline estimates	printed estimates	projections	
		2024/2025	2025/2026	2026/2027	2027/2028
3111002	purchase of 5 desktops	0	625,000	687,500	756,250
3111001	purchase of office furniture	0	450,000	495,000	544,500
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	0	430,000	473,000	520,300
2210712	trainings	0	745,000	819,500	901,450
2210704	hire of conference facilities	0	500,000	550,000	605,000
2210303	DSA	0	600,000	660,000	726,000
2210301	travel costs	0	900,000	990,000	1,089,000

2210101	electricity	0	375,000	412,500	453,750
2210102	water bills	0	375,000	412,500	453,750
	Total	0	5,000,000	5,500,000	6,050,000

2) HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT

A) HUMAN RESOURCES MANAGEMENT

ITEMIZED BUDGET						
s.p 2 human resource management						
Item code	Item Description	actual estimates	baseline estimates	printed estimates	projections	
		2023/24	2024/2025	2025/2026	2026/2027	2027/2028
2210502	stationery	168000	160,000	300,000	330,000	363,000
2210301	Transport allowance	0	200,000	200,000	220,000	242,000
2210303	Dsa	0	140,000	300,000	330,000	363,000
	Fuel	0	-	200,000	220,000	242,000
	sub-total	168000	500,000	1,000,000	1,100,000	1,210,000

B) HUMAN RESOURCE DEVELOPMENT

s.p1 human resource development						
Item code	Item Description	actual estimates	baseline estimates	printed estimates	projections	
		2023/24	2024/2025	2025/2026	2026/2027	2027/2028
	recurrent					
2110308	medical cover	50,000,000	150,000,000	190,000,000	209,000,000	229,900,000
2110202	casual wages	7000000	5,000,000	2,000,000	2,200,000	2,420,000
2210712	training allowance	1000000	10,000,000	5,000,000	5,500,000	6,050,000
2210704	conference facilities	486,880	0	0	0	0
2210303	DSA	1,014,820	0	0	0	0
2210301	Transport allowance	140,000	0	0	0	0
2211201	Refined Fuels and Lubricants for Transport	30,000	0	0	0	0
2220101	m/v maintainance	22,000	0	0	0	0
3111002	Purchase of computers,printers and other ICT Equipment	100,000	0	0	0	0
2211308	Legal services	500,000	0	0	0	0
2211101	stationery	256,300	0	0	0	0
2110308			0	0	0	0
2211102	computer accessories	70,000	0	0	0	0
2210711	tuition fees	810,000	0	0	0	0

2210708	trainers allowance	100,000	0	0	0	0
3110701	purchase of office furniture	500,000	0	0	0	0
2211306	consultancy fee	2,000,000	0	0	0	0
2110202	casual wages	7,000,000	0	0	0	0
2210712	training allowance	10,000,000	0	0	0	0
		73,030,000	0	0	0	0
	development					
3111112	Digitilation of hr registry		5,000,000	0	0	0
	sub-total					
		73,030,000	170,000,000	197,000,000	216,700,000	238,370,000

3) PUBLIC PARTICIPATION AND CIVIC EDUCATION SUPPORT SERVICES

ITEMIZED BUDGET						
S.p 1 public participation and civic education						
Item code	Item Description	Actual estimates	baseline estimates	printed estimates	projections	
		2023/24	2024/2025	2025/2026	2026/2027	2027/2028
2210704	Conference Facilities	450,000	300,000.00	156,000.00	171,600.00	188,760.00
2210801	Hospitality & Catering services	200,000	50,000.00	50,000.00	55,000.00	60,500.00
2210502	publication and printing services	100,000	100,000.00	325,000.00	357,500.00	393,250.00
2210303	DSA	920,000	400,000.00	550,000.00	605,000.00	665,500.00
2210301	travel costs	800,000	-	80,000.00		
2211101	stationary	60,000	-	39,000.00	42,900.00	47,190.00
2220101	m/v maintainance	20,000	-	-	-	-
2211201	fuel	52,000	50,000.00	151,000.00	166,100.00	182,710.00
3111002	purchase of laptops,printers and computers	200,000	-	300,000.00	330,000.00	363,000.00
2210712	Training allowance	98,000	-	300,000.00		
2210504	Publicity	100,000	100,000.00	49,000.00	53,900.00	59,290.00
	TOTAL	3,000,000	1,000,000.00	2,000,000.00	2,200,000.00	2,420,000.00

4) CORPORATE COMMUNICATION SUPPORT SERVICES

S.P 1 Corporate Communication Support Services

Item code	Item Description	actual estimates	Baseline estimates	Printed estimates	projections	
		2023/24	2024/2025	2025/2026	2026/2027	2027/2028
2210704	Conference Facilities	70,000	300,000	150,000	165,000	181,500
2210301	Transport Cost	100,000	-	-	-	-
2210801	stationery	400,000	50,000	25,000	27,500	30,250
2210502	publication and printing services	100,000	100,000	50,000	55,000	60,500
2210303	DSA	300,000	400,000	200,000	220,000	242,000
2211101	stationary	75,000	-	-	-	-
2220101	m/v maintainance	10,000	-	-	-	-
2211201	fuel	25,000	50,000	25,000	27,500	30,250
3111002	purchase of laptops,printers and computers	45,000	-	-	-	-
2210504	Publicity	200,000	100,000	50,000	55,000	60,500
	TOTAL	2,075,000	1,000,000	500,000	550,000	605,000

5) ENFORCEMENT AND COMPLIANCE SERVICES

ITIMIZED BUDGET						
S,p 1 enforcement and compliance services						
Item code	Item Description	Actual estimates	baseline estimates	printed estimates	projections	
		2023/24	2024/2025	2025/2026	2026/2027	2027/2028
RECURRENT						
2211016	Purchase of uniforms	700,000	500,000	1,600,000	1,760,000	1,936,000
2210704	Training allowance	1,000,000	200,000	200,000	220,000	242,000
2211201	fuel	200,000	-	500,000	550,000	605,000
2210303	DSA	100,000	300,000	1,000,000	1,100,000	1,210,000
3110701	purchase of office furniture		-	300,000	330,000	363,000
	stationery	200,000	-	200,000	220,000	242,000
3111002	purchase of computers/laptops	-	-	200,000	220,000	242,000
	SUB-TOTAL	2,200,000	1,000,000	4,000,000	4,400,000	4,840,000
DEVELOPMENT						
		5,000,000	-	-	-	-
	SUB-TOTAL	5,000,000	-	-	-	-
	TOTAL	7,200,000	1,000,000	4,000,000	4,400,000	4,840,000

P.6 SPECIAL PROGRAMME

ITEMIZED BUDGET					
S,p 1 special programme					
Item code	Item Description	baseline estimates	printed estimates	projections	
		2024/2025	2025/2026	2026/2027	2027/2028
Recurrent					
2211310	consultancy fee	8,000,000	0	0	0
2210303	DSA	500,000	0	0	0
2220101	m/v maintenance	-	0	0	0
2211201	fuel	-	0	0	0
2210704	conference facilities	-	0	0	0
2210504	publicity	-	0	0	0
2210801	Catering services	-	0	0	0
2211101	Stationery	-	0	0	0
	special programmes	15,000,000	0	0	0
2630101	KDSP 1 county contribution	5,000,000	0	0	0
2630101	KDSP 1	0	37,500,000	41,250,000	45,375,000
	total recurrent	28,500,000	37,500,000	41,250,000	45,375,000
Development					
2640503	KDSP 11	37,500,000	372,500,000	409,750,000.0	450,725,000.0
	total development	37,500,000	372,500,000	409,750,000.0	450,725,000.0
	PROGRAMME TOTAL	66,000,000	410,000,000	451,000,000.0	496,100,000.0

16.12 DEVELOPMENT PROJECTS

ITEM	LOCATION	AMOUNT
Special programme		20,000,000
KDSP County contribution	Flagship	20,000,000
KDSP Level II Grant		352,500,000
Nyamira pry-bwochichi road (KDSP II)	Flagship - Grant	42,500,000
Equipping Magwagwa Psyc hospital (KDSP II)	Flagship - Grant	50,000,000
Construction of keroka mortuary (KDSP II)	Flagship - Grant	50,000,000
Improvement of KMTC hospital road to bitumen (KDSP II)	Flagship - Grant	15,000,000
Yaya center to Gesonso/ Shivling road (KDSP II)	Flagship - Grant	150,000,000
Kijauri SCH inpatient ward (KDSP II)	Flagship - Grant	45,000,000

16.13 PART J: PERSONNEL EMOLUMENTS

Job group	Number of in post	printed estimates
		2025/26
A	0	0
B	1	774,092
C	46	22,793,844
D	199	60,253,552
E	67	30,520,024
F	51	22,052,322
G	43	20,058,222
H	15	16,523,000
J	21	10,723,974
K	10	12,022,855
L	14	11,352,410
N	11	14,330,312
P	10	23,002,561
Q	2	11,477,852
R	4	11,160,344
S	2	3,300,519
8	1	5,464,262
TOTAL	497	253,085,294

CHAPTER SEVENTEEN

16.0 VOTE NO: 5275000000

16.1 VOTE TITLE: NYAMIRA MUNICIPALITY

16.2 PART A: VISION

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

16.3 PART B: MISSION

Make Nyamira Municipality Habitable Safe, and Vibrant

16.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

16.4.1 Expenditure trends

In the Financial Year 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 financial year, the department has been allocated a total of kshs 181,079,432 where kshs 86,783,593 is for recurrent and kshs 94,295,838 is for development expenditure.

16.4.2 Achievements

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

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

16.4.3 Constraints and challenges in budget implementation and way forward

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

1) Delay in transfer of functions.

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

2) In adequate personnel

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

3) In adequate budget

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

4) Incomplete policies and By-laws

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

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

The department will deliver the following services and outputs;

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

- Board meeting
- Garbage Collection
- Formulation and training of disaster health safety committee
- Installation of municipality streetlights
- Drainage works in township
- Improvement of road to bitumen standards within municipality through KURA
- Purchase of skips for waste collection
- Kenya Urban Support Programme (KUSP UDG) grant

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

REVENUE SOURCES	Baseline 2024/2025	Printed estimates 2025/2026	2026/2027	2027/2028
Equitable share	55,433,601	30,738,273	33,812,101	37,193,311
KUSP(UG)	35,000,000	35,000,000	38,500,000	42,350,000.00
KUSP(UDG)	19,817,128	19,817,128	21,798,841	23,978,724.88
LOCAL REVENUE				
Market stall Rent	93,297	0	-	-
Daily Parking	1,626,786	8,780,070	9,658,077	10,623,885
Development permission	897,481	1,505,155	1,655,671	1,821,238
Development renewal fee	2,482	1,254,296	1,379,726	1,517,698
Plot Rent	424,581	1,254,296	1,379,726	1,517,698
Phys Planning	551,374		-	-
Land Rates	28,697,750		-	-
Water, sanitation and irrigation fees	20,950		-	-
Lands & Survey	61,674	125,430	137,973	151,770
Advertisement Charges	18,175,578	33,865,982	37,252,580	40,977,838
Garbage collection fees	331,521	2,508,591	2,759,450	3,035,395
Liquor	105,238		-	-
Trade, Weights & Measures	99,449		-	-
Public Works approvals	41,687		-	-
Veterinary	243,311		-	-
Cattle Fee	450,690		-	-
Agricultural Cess	438,989		-	-
SBP Private schools/vocational institutions	257,338	0	-	-
Building material transportation fee	434,444	627,148	689,863	758,849
Market Dues	159,823		-	-

S.B.P	6703099		-	-
S.B.P Appl.	70,746		-	-
Building inspection fee	41,687	376,289	413,918	455,310
Animals' movement control fines	48,637	75,258	82,784	91,062
Slaughter Fee	2,741	125,430	137,973	151,770
Storage charges, penalties, fines	6,312	26089	28,698	31,568
Storage charges, penalties, fines	12,335		-	-
TOTAL	60,000,000	50,524,034	55,576,437	61,134,081
GRAND TOTAL	172,693,158	181,079,4321	199,187,376	219,106,113

16.5 PART D: PROGRAM OBJECTIVES

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

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	actual 2023/2024	Baseline 2024/25	printed estimates 2024/2025	printed estimates 2024/2025	projections	
								2025/2026	2026/2027
Programme 1: FINANCE AND ADMINISTRATION SUPPORT SERVICES									
Outcome: To strengthen delivery and quality of services									
SP 1.1: Administrative Support Services		Compensated employee	Payrolls run	12	12	100	100	120	120
		Utilities bills and services paid on monthly basis.	No of monthly Utilities paid	12	12	6	6	20	25
		Maintenance of office purchases	No of office	0	0	30	30	30	35

	Directorate of administration		purchases maintained						
		general office purchases	No of office supplies purchased	0	0	22	22	25	25
		Reviewed planning documents ie. IDEP, CUIDS etc	No of documents reviewed	5	5	0	0	2	2
Policy and planning support services		Training and Capacity Building of Staffs and Other Committee Members	No of officers trained	0	0	10	10	20	23
		induction of board members	No of board members inducted	0	0	10	10	10	10
		preparation of 5 year		0	0	1	0	1	1

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

	Environmental Support Services	roadsNyaramba - Eronge - Kioge road	covered within the municipality						
		formation and training disaster health safety committee	No of committee formed	0			5	2	2
		streetlight installation	No of streetlights installed	0	0	11	11	15	20
		Purchase of land	no of lands purchased	0	1	0	0	1	1
		Acquisition of Dumpsite	Number of dumpsites acquired	0	1	1	0	1	1

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

PROGRAMME	OBJECTIVES	SUB PROGRAMMES	Development	Recurrent	Actuals	Baseline	BUDGET FOR THE MTEF PERIOD		
					2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
CP 1: Finance and Administration support services	To strengthen delivery and quality of services	CP 1.1 Administration support services	-	47,283,593	20,436,132	51,434,230	47,283,593	52,011,952	57,213,148
		CSP 1.2 Finance and Planning	-	941,800	35,789,230	2,441,800	500,000	550,000	605,000
		Sub-total	-	48,225,393	56,225,362	53,876,030	47,783,593	52,561,952	57,818,148
CP2: Environment Services		CSP 2.2: Environment services	29,000,000	500,000	6,000,000	9,500,000	28,	27,366,581	30,103,239
		Sub-total	29,000,000	500,000	6,000,000	9,500,000	24,878,710	27,366,581	30,103,239
CP 3: Municipal Infrastructure and Disaster Management support services		CSP 3.1: Transport and Infrastructure	19,817,128	35,500,000	123,305,915	109,317,128	478,867,125	526,753,838	579,429,221
		Sub-total	19,817,128	35,500,000	123,305,915	109,317,128	478,867,125	526,753,838	579,429,221
TOTAL			48,817,128	84,225,393	185,531,277	172,693,158	553,729,431	606,682,371	667,350,608

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

Expenditure Classification	Actuals	Baseline	Printed estimates	Projection	
	2023/24	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	65,225,362	91,876,030	86,783,593	95,461,952	105,008,148
Compensation to employees	20,436,132	50,376,030	46,225,393	50,847,932	55,932,726
Use of Goods	22,653,735	6,500,000	5,558,200	6,114,020	6,725,422
Grants and other transfer	25,934,662	35,000,000	35,000,000	38,500,000	42,350,000
Other Recurrent	-	0	0	0	0
Capital Expenditure	120,305,915	80,817,128	94,295,838	103,725,422	101,097,964
Grants and other transfer	35,000,000	19817128	19,817,128	21,798,841	23,978,725
Acquisition of Non-Financial assets	85,305,915	67,000,000	74,478,710	81,926,581	90,119,239
Total Expenditure of Vote	185,531,277	172,693,158	181,079,432	199,187,376	219,106,113

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

Economic Classification	Actuals	Baseline	Printed estimates	Projections	
	2023/24	2024/25	2025/26	2026/2027	2027/2028
Programme 1: Finance and Administration support services					
Sub-Programme 1.1 Administration support services					
Current Expenditure	20,436,132	51,434,230	51,434,230	56,577,653	62,235,418
Compensation to Employees	13,136,965	50,376,030	46,225,393	50,847,932	55,932,726
Use of Goods and Services	7,299,167	1,058,200	1,058,200	1,164,020	1,280,422
Sub-Programme 1.1finance and administration					
Current Expenditure	35,789,230	2,441,800	2,441,800	2,685,980	2,954,578
Use of Goods and Services	35,789,230	2,441,800	500,000	2,685,980	2,954,578
Programme 2; Environment and Social services					
Current Expenditure	3,500,000	1,500,000	500,000	550,000	605,000
Use of Goods and Services	3,500,000	36,500,000	500,000	550,000	605,000
Capital Expenditure	2,500,000	11,000,000	29,000,000	31,900,000	35,090,000
Acquisition of Non-Financial Assets	2,500,000	11,000,000	29,000,000	31,900,000	35,090,000
Total	6,000,000	12,500,000	29,500,000	32,450,000	35,695,000
Programme 3: MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES					
Sub-Programme 3.1: TRANSPORT AND INFRASTRUCTURAL SERVICES					
Capital Expenditure	117,805,915	72,817,128	70,471,128	77,518,241	85,270,065
Acquisition of Non-Financial Assets	72,000,000	53,000,000	50,600,000	55,660,000	61,226,000
Other Capital Grants and Transfers	45,805,915	19,817,128	19,817,128	21,798,841	23,978,725

Recurrent expenditure	5,500,000	36,500,000	35,500,000	39,050,000	42,955,000
Use of Goods and Services	5,500,000	1,500,000	500,000	550,000	605,000
Other Capital Grants and Transfers	0	35,000,000	35,000,000	38,500,000	42,350,000
GRAND TOTAL	123,305,915	178,693,158	181,079,432	199,187,376	219,106,113

16.10 PART I: HEADS AND ITEMS

16.10.1 ADMINISTRATION SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Actuals	Baseline	printed estimates	Projections	
		2023/24	2024/25	2025/26	2026/27	2027/28
2110101	Basic salary	3,054,201	22,707,616	14,730,285	16,203,314	17,823,645
2110301	House allowances	2,731,600	5,740,428	5,740,428	6,314,471	6,945,918
2110314	Commuter allowances	848,000	5,827,584	5,827,584	6,410,342	7,051,377
2110320	Leave allowance	282,000	2,161,451	1,368,954	1,505,849	1,656,434
2210799	Training Levy fee	0	2,800,000	2,800,000	3,080,000	3,388,000
2210101	recruitment of board members	0	3,000,000	3,000,000	3,300,000	3,630,000
2210202	casual workers	3,730,182	4,830,816	4,830,816	5,313,898	5,845,287
2210799	NITA	0	1,071,240	1,743,020	1,917,322	2,109,054
2710111	Pension	0	2,640,000	2,640,000	2,904,000	3,194,400
2710102	Gratuity	0	2,473,066	3,544,306	3,898,737	4,288,610
2210101	Electricity	20,000	200,000	58,200	64,020	70,422
2210603	Rent and Rates- Non- Residential	960,000	468,200	468,200	515,020	566,522
2211016	purchase of staff uniforms	150,000	150,000	150,000	65,000	181,500
2211029	purchase of protective gear	150,000	150,000	150,000	165,000	181,500
2210801	Catering Services	108,000	90,000	500,000	550,000	605,000

2211101	General Office Supplies	200,000	-	300000	330,000	363,000
2211306	Subscriptions to professional bodies	-	-	100,000	110,000	121,000
2211103	purchase of cleaning equipment	144,717	-	100000	110,000	121,000
TOTAL		12,695,150	53,790,401	47,283,593	52,011,952	57,213,148

b) FINANCE AND PLANNING SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Actuals	Baseline	printed estimates	Projections	
		2023/2024	2024/25	2025/26	2026/2027	2027/28
2210303	DSA	1,691,568	80,000	0	0	0
2210708	Trainer Allowance	506,000	150,000	0	0	0
2210302	Transport refund	2,340,000	-	0	0	0
2210809	board allowances	1,500,000	106,800	0	0	0
2211101	General Office Supplies	43,000	-	0	0	0
2210711	Tuition fee	64,000	105,000	0	0	0
2211201	Refined Fuel and Lubricants	3,440,000	-	500,000	550,000	605,000
2220101	Motor Vehicle Maintenance	250,000	-	0	0	0
2630101	KUSP(UG) unspent	1255798	0	0	0	0
2210802	Conference facilities	920000	-	0	0	0
TOTAL		12,010,366		0	0	0
			441,800	500,000	550,000	605,000

16.10.2 MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Actuals	Baseline	printed estimates	Projections	
		2023/2024	2024/25	2025/26	2026/27	2027/28
2210303	Dsa	1,136,000	596,000	300,000	330,000	363,000
2210801	Catering Services	-	13,000	200,000	220000	242000
2211201	Refined Fuel and Lubricants	2,438,000	440,000	0	495,000	544,500

2211006	Purchase of Workshop Tools and Equipment	810,000	235,000	0	258,500	284,350
2220101	Motor Vehicle Maintenance	1,116,000	216,000	0	237,600	261,360
2630101	KUSP(UG)	-	35,000,000	35,000,000	38,500,000	42,350,000
	TOTAL RECURRENT	5,500,000	36,500,000	35,500,000	39,545,000	43,499,500
3111504	Civil works KURA		50,000,000	30,600,000	459,000,000	550,800,000
3111504	KDSP (county contribution)	60,000,000	0	20,000,000	22,000,00	24,200,000
2630101	KUSP(UDG) unspent balances	10,805,915	19,817,128	19,817,128	21,798,841	23,978,724
	TOTAL DEVELOPMENT	80,805,915	72,817,128	70,417,128	77,518,241	85,270,065
	TOTAL	86,305,915	109,317,128	105,917,128	116,508,841	128,159,724

16.10.3 ENVIRONMENT AND SOCIAL SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Actuals	Baseline	printed estimates	Projections	
		2023/24	2024/25	2025/26	2026/27	2027/27
2210303	DSA	1,000,000	600,000	0	0	0
	purchase of uniforms	0	0	300,000	330,000	363,000
2211029	purchase of safety gears	0	0	300,000	330,000	363,000
2211201	fuel for Vehicle (Km)	1,500,000	700,000	500,000	550,000	605,000
2211029	purchase of workshop tools	0	0	300,000	330,000	363,000

2210801	Catering Services	0	0	600,000	660,000	726,000
2211101	stationery	0	0	500,000	550,000	605,000
2220201	Mv/ maintenance	1,000,000	200,000	1,000,000	1,100,000	1,210,000
	TOTAL REC	3,500,000	1,500,000	3,500,000	3,850,000	4,235,000
3110499	Infrastructural street lighting	2,500,000	5,000,000	7,578,710	8,336,581	9,170,239
2211201	fuel for Vehicle (Km)	0	0	10,000,000	11,000,000	12,100,000
3110499	purchase of loader	0	0	6300000	6,930,000	7,623,000
3111504	Dumping sites	-	3,000,000	0	0	0
	Total	2,500,000	8,000,000	23,878,710	26,266,581	28,893,239
	TOTAL	6,000,000	9,500,000	27,378,710	26,816,581	29,498,239

16.11 LIST OF DEVELOPMENT PROJECTS

Project name	Description	Location	Actual estimates 2023/24	Baseline estimates 2024/2025	Printed estimates 2025/2026
Fuel for Production	Fuel for the activities	Municipality		-	10,000,000
Purchase of Backhoe machine	Purchase of Backhoe machine	flagship	0	0	6,300,000
Street lighting programme	Street lighting programme	flagship		8,000,000	7,578,710
Yaya Center- Biego - Nyangoso - Florida/Gesonso Road (KDSP II)	Construction of road	nyamira		0	20,000,00
KUSP(UDG) Improvement of Kebirigo-Bundo-Bomondo Primary to Bitumen Standards Phase II (KDSP II)	grant	Municipality	1194458	35,000,000	19,817,128
Construction of modern kiosks in Nyamira CBD Stage	Modern kiosks	Municipality	0	0	20,000,000
Construction of boda boda shades	Grant	Municipality		10,805,915	600,000

Construction of storm water drainage systems and Culverts	Water drainage	Municipality	0	0	10,000,000
KDSP County contribution	grant	Municipality	155,460,354	80,000,000	20,000,000
TOTAL			170,860,354	145,309,616	94,295,838

CHAPTER EIGHTEEN

18.0 VOTE NO: 5276000000

18.1 VOTE TITLE – COUNTY ATTORNEY

18.2 PART A: VISION

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

18.3 PART B: MISSION

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

18.4 PART C: CONTEXT FOR BUDGET INTERVENTION

18.4.1 Expenditure Trends

In the financial year 2023/2024 the county Attorney office was allocated a total Ksh 8,149,000 for operation and maintenance and development. According to the CBROP 2024 the absorption rate was 48.88%. The underperformance of 51.22 % was attributed to late exchequer releases, this requires national treasury to ensure timely release of exchequer.

In the financial year 2024/2025 the county Attorney office was allocated a total of Ksh 30,135,579 where Ksh 25,148,539 was recurrent and Ksh 4,987,040 was development. In the second supplementary 2024/2025, the amount was retained.

In the financial year 2025/2026 the county Attorney has been allocated a total of Ksh. 24,447,242 for Personnel emoluments and operation and maintenance.

18.4.2 Major achievements for the period 2024/2025-2026/2027

- Provision of legal services to the county government
- Effective legal representation has averted adverse court order
- Legal opinion and advisory to departments
- Formulation of Bills and policies
- Mediation

- Litigation in all matter affecting the county
- Carrying out legal research
- Defense of public servants in selected offences committed in the course of duty that are likely to give raise to vicarious liability
- Undertaking conveyance and other commercial transactions

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

Challenges/Milestones	Way forward
<u>1.Stationary</u> The office lacks enough printing papers and files	Enough budget should be allocated.
<u>2. Office Equipment</u> Computers, a photocopy machine and a scanner are examples of equipment that the office lacks. Further, the office lacks internet which is now essential in carrying out legal services like Virtual Court Hearings, E-filing and Research. The importance cannot be overstated. Thirdly, the office does not have proper furniture and storage facilities for sensitive legal documents and files.	The County Law Office is in dire need of computers, a photocopy machine, a scanner (needs to be repaired and maintained), furniture and storage. Office equipment should be prioritized to ensure smooth running of office operations.
<u>3)Failure to comply with Court Orders</u> Court Orders are not given in vain. However, we face the challenges of Officers disregarding Court Orders and thereby exposing the County Government to Contempt of Court Proceedings	Departments are encouraged to obey Court Orders and seek Legal advice in case of difficulties in interpreting and implementing any Orders. Departments are advised to consult and seek Legal advice before undertaking actions that may attract Legal consequences/implication
<u>4)Lack of Interdepartmental Consultation</u> The County Government has been sued in the past due to lack of consultation with the County Law Office before certain decisions are made. This state of affairs exposes the County to unnecessary litigation. Another issue is that 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.	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

Failure by the departments to fully cooperate with the Legal Office exposes the County to adverse orders and damages. Lastly, it has been noted that officers blatantly refuse to sign Affidavits or record witness statements on behalf of the County Government.	
<u>5. Internet Connectivity</u> 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	Need to allocate enough resources for Wifi installation to avoid personal expenses when handling legal services like Virtual Court Hearings, E-filing and Research.
<u>6.Facilitation</u> The office lacks proper facilitation for commissioning and other court services	Legal counsels and legal clerks should be provided with a vehicle or transport fees when handling court services away from their offices. Therefore, this should be budgeted for.
<u>Sanitation</u> <u>No cleaning supplies and equipment</u>	The office should be provided with the required equipment for sanitary services.

18.4.4 Major services/outputs to be provided in the MTEF period 2025/2026-2027/2028

- Payments of Salaries and other Wages
- Payment of utilities and bills
- office operation, purchase and routine maintenance
- Court Attendance- settlement of court cases
- legal literacy and legal awareness
- legal training
- gazettelement and publication

18.4.5 SUMMARY OF THE REVENUE SOURCES 2025/2026-2027/2028

Revenue sources	Actual Estimate	Baseline Estimate	Printed Estimate	Projected Estimate		Item code
	2023/24	2024/2025	2025/2026	2026/2027	2027/2028	
Equitable sharable revenue	8,149,000	30,135,579	24,447,242	26,891,966	29,581,163	9910101
Grand total	8,149,000	30,135,579	24,447,242	26,891,966	29,581,163	

18.5 D STRATEGIC OBJECTIVES

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

18.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Actual estimates	Baseline Estimates	Printed Targets 2025/2026	Projected Targets	
				2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
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	12	11	11	13	15
		payment of utilities and bills	No. of months paid	12	12	12	12	12
		office operation, purchase and routine maintenance	No of office operation, purchased and routine maintained	0	10	10	11	12
Programme 2: Legal Governance, Legal training, Integrity Affairs Management and Support service								
Outcome: provision of legal services								
SP:2 Legal Governance, Legal training, Integrity Affairs Management and Support service	County Attorney office	Settlement of court cases	Number of court cases	30	40	50	80	100
	County Attorney office	legal literacy and legal awareness	No of legal literacy and legal awareness	1	1	1	1	1
	County Attorney office	legal training	No of trainings	5	0	8	11	11
	County Attorney office	gazettement and publication	No of publications done	12	1	2	2	3

	County Attorney office	development of county attorney library and E resource Centre	Number of E resource Centre developed	1	1	0	1	1
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18.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES 2025/2026-2027/2028

PROGRAMME	OBJECTIVES	SUB-PROGRAMS	PRINTED ESTIMATE	BASELINE ESTIMATES	TARGET ESTIMATES	PROJECTION ESTIMATES	
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
General administration, policy planning and support services	To strengthen delivery and quality of services to the citizen	General administration and support services	1,049,000	22,436,539	20,735,242	22,808,766	25,089,643
Legal governance, legal training, integrity affairs management and support service	Ensure awareness of legal and constitution affairs	Governance, legal training and constitution affairs	7,100,000	7,699,040	3,712,000	4,083,200	4,491,520
TOTAL			8,149,000	30,135,579	24,447,242	26,891,966	29,581,163

18.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026-2027/2028

ECONOMIC CLASSIFICATION	ACTUAL ESTIMATE	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTION ESTIMATES	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Compensations To Employees	0	16,675,211	14,973,914	16,471,305	18,118,436
Social Contributions	0	3,973,328	3,973,328	4,370,661	4,807,727
Use Of Goods and Services	1,049,000	4,500,000	5,500,000	6,050,000	6,655,000
Acquisition Of Non-Financial Assets	3,000,000	4,987,040	0	0	0
Other Recurrent	4,100,000	0	0	0	0
Total expenditure	8,149,000	30,135,579	24,447,242	26,891,966	29,581,163

18.9 PART H: SUMMARY OF EXPENDITURE BY PROGRAMMS AND SUB-PROGRAMMS BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026-2027/2028

ECONOMIC CLASSIFICATION	ACTUAL ESTIMATES	BASELINE ESTIMATE	PRINTED ESTIMATE	PROJECTIONS	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Programme 1: General administration Support Service					
Sub Programme 1.1: General administration Support Services					
Current Expenditure	1,049,000	22,436,539	20,735,242	22,808,766	25,089,643
Compensation to employees	0	16,675,211	14,973,914	16,471,305	18,118,436
Social Contributions	0	3,973,328	3,973,328	4,370,661	4,807,727
Use of Goods and Services	1,049,000	1,788,000	1,788,000	1,966,800	2,163,480
Other recurrent	0	0	0	0	0
Programme 2:1 Legal Governance, Legal training, Integrity Affairs Management and Support service					
Sub Programme 2.1: Legal Governance, Legal training, Integrity Affairs Management and Support Service					
Current Expenditure		2,712,000	3,712,000	4,083,200	4,491,520
Use of Goods and Services	4,100,000	2,712,000	3,712,000	4,083,200	4,491,520
Other recurrent	-	0	0	0	0
Capital Expenditure		4,987,040	0	0	0
Acquisition of Non-Financial Assets	3,000,000	4,987,040	0	0	0
Total Expenditure	8,149,000	30,135,579	24,447,242	26,891,966	29,581,163

18.10 PART I: DETAILS OF VOTE ITEMS

18.10.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

A) GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

ITEM CODE	SUBITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATE	TARGET ESTIMATE	PROJECTIONS	
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2210100	<u>2110101</u>	Basic Salary	-	9,782,171	8,080,874	8,888,961	9,777,858
2110300	2110301	House Allowance	-	2,533,200	2,533,200	2,786,520	3,065,172
2110300	2110314	Transport Allowance	-	1,212,000	1,212,000	1,333,200	1,466,520
2110300	2110318	Non-Practice Allowance	-	2,400,000	2,400,000	2,640,000	2,904,000
2110300	2110320	Leave Allowance	-	747,840	747,840	822,624	904,886

2710100	2710111	Nssf	-	651,332	651,332	716,466	788,112
2120100	2120103	Pension	-	1,930,308	1,930,308	2,123,339	2,335,673
2210700	2210799	Nita	-	9,600	9,600	10,560	11,616
2710100	2710102	Gratuity	-	1,382,088	1,382,088	1,520,297	1,672,326
2211200	2211201	Refined Fuel and Lubricant	540,000	1,100,000	900,000	990,000	1,089,000
2210500	2210503	Subscription To Newspaper, Magazine and Periodical	80,000	48,000	0	0	0
2211100	2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.	144,000	140,000	160,000	176,000	193,600
2210200	2210202	Payment Of Internet	-	-	100,000	110,000	121,000
2211300	2211306	Subscription To Professional Bodies	-	-	128,000	140,800	154,880
2220100	2220101	Maintenance Of Motor Vehicle	75,000	s 300,000	300,000	330,000	363,000
2220200	2220202	Maintenance Of Equipment (Printers)	40,000	100,000	100,000	110,000	121,000
2211100	2211102	Purchase Of Tonner	50,000	100,000	100,000	110,000	121,000
2210500	2210502	Printing And Photocopy	100,000	-	0	0	0
311100	3111002	Purchase of Computer	120,000	-	0	0	0
		totals	1,149,000	22,436,539	20,735,242	22,808,766	25,089,643

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

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

ITEM CODE	SUB-ITEM CODE	ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATE	PRINTED ESTIMATE	PROJECTIONS	
			2023/2024	2024/2025	2025/202626	2026/2027	2027/2028
2211300	2211308	Legal Fines	-	800,000	1,800,000	1,980,000	2,178,000
2210300	2210303	Dsa	200,000	732,000	972,000	1,069,200	1,176,120
2210700	2210701	Travel Allowance	300,000	200,000	200,000	220,000	242,000
2210700	2210702	Hiring Specialized Personnel	1,500,000	-	0	0	0
2210200	2210202	Internet Connectivity	240,000	0	0	0	0
2210500	2210504	Campaign And Awareness	-	400,000	40,000	44,000	48,400
2210400	2210401	Foreign Accommodation	300,000	400,000	400,000	440,000	484,000
2210700	2210712	Training Expenses	900,000	0	0	0	0
2210700	2210711	Tuition Fees		-	120,000	132,000	145,200
2210500	2210502	Printing And Publishing	560,000	180,000	180,000	198,000	217,800
		Total Recurrent	4,000,000	2,712,000	3,712,000	8,483,200	9,331,520

3111100	3111112	Purchase Of Software	3,000,000	4,987,040	0	0	0
		Total Development	3,000,000	4,987,040	0	0	0
		Total Program	7,000,000	7,699,040	3,712,000	4,083,200	4,491,520

CHAPTER NINETEEN

19.0 VOTE NO: 5263000201

19.1 VOTE TITLE: DEPARTMENT OF ECONOMIC PLANNING, RESOURCE MOBILIZATION

19.2 PART A: VISION

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

19.3 PART B: MISSION

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

19.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

19.4.1 Expenditure trends

In 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

In the f/y 2025/2026 the department is allocated a total of kshs 198,551,420 in which Kshs 178,551,420 is to fund recurrent while kshs 20,000,000 is to fund development expenditure

19.4.2 Major achievements for the period

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

- Prepared the Annual Development Plan.
- Prepared County Budget Review Outlook Paper.
- Prepared the Programme-based budget.
- Prepared County Fiscal Strategy Paper
- Prepared County Debt Management Pape
- Support Automated revenue system
- Offered county documentation and information services

- Prepared finance act
- Trouble shooting of point-to-point connectivity (IFMIS/internet banking).
- Maintenance and servicing of ICT equipment in all departments.

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

Challenges/Milestones	Way Forward
IFMIS related capacity and infrastructural challenges/gaps.	Capacity building of the county staffs on the IFMIS, provision of enough infrastructures and enhancing of the network to avoid financial delays
Weak Vote book management.	Treasury to ensure strict budget execution by strengthening vote books controls
Delayed exchequer releases	The County to ensure compliance with the disbursement requirements
Inadequate capacity and skills	Employ enough staffs and train them on budget execution
Centralization of the County Treasury	Decentralize County Treasury services to the departments and sub-counties
Weak Monitoring and Evaluation systems	Strengthen monitoring and evaluation units
Limited involvement of the community in development activity	Actively involve the community in the management of the projects and programmes
some of the programs and projects proposed by departments are not reflected in the CIDP, CFSP and strategic plans	Budgeting process should be aligned to the above stated documents.

18.4.4 Major services/outputs to be provided in MTEF period 2025/2026

The department will deliver the following services and outputs in the 2025/2026;

- 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 staffs
- Processing payments, reporting and provision of the financial advisory services to departments and entities.
- Develop Statistical Abstract and updating the county profile
- Budgetary controls, requisitions and reporting for departments and entities.

- Preparation of budget documents
- Preparation of the monitoring and evaluation handbook
- Evaluation and monitor of county projects

19.4.5 SUMMARY OF THE REVENUE SOURCES 2025/2026

NO	REVENUE SOURCES	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATE	PROJECTED ESTIMATE	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
1	Equitable Sharable Revenue	299,556,127	261,747,325	198,551,420	218,406,562	240,247,218
	SUB-TOTAL	299,556,127	261,747,325	198,551,420	218,406,562	240,247,218
DETAILS OF LOCAL REVENUE SOURCES						
1	Matatu Parking Charges and Registration	13,158,160	0	0	0	0
2	General Services		90,474	0	0	0
3	Imprest Surrender		98,211	0	0	0
	SUB TOTAL	13,158,160	188,685	0	0	0
	GRAND TOTAL	312,714,287	261,936 ,010	198,551,420	218,406,562	240,247,218

19.5 PART D: PROGRAM OBJECTIVES

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

19.5.1 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES 2025/2026

Programme	Objectives	Sub-Programmes			Printed Estimates
			RECC.	DEV.	2025/2026
Policy planning, General administration and Support services	Enhancing institutional efficiency and effectiveness in service delivery	General administration and Support Services	137,881,420	-	137,881,420
		Policy development and planning	-	-	-
		TOTAL	137,881,420	0	137,881,420
Economic planning, Budgeting and Co-ordination services	Strengthen policy formulation, planning and	Economic Planning and Budgeting formulation	39,480,000	20,000,000	59,480,000

	resource allocation.				
		TOTAL	39,480,000	20,000,000	59,480,000
Monitoring, Evaluation and Reporting Services	To track the implementation process	Monitoring, Evaluation and Reporting Services	1,190,000	-	1,190,000
		Special Funding	-	-	-
		TOTAL	1,190,000	0	1,190,000
		GRAND TOTAL	178,551,420	20,000,000	198,551,420

19.5.2 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026

Economic Classification	Budget Estimates	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimates	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	610,289,142	478,433,818	230,389,016	178,551,420	196,406,562	216,047,218
Compensation to Employees	-	-	129,757,501	132,381,420	145,619,562	160,181,518
Use of Goods and Services	610,289,142	478,433,818	80,398,400	46,170,000	50,787,000	55,865,700
Social Benefits	-	-	20,233,115	0	0	0
Capital Expenditure	-	-	31,546,994	20,000,000	22,000,000	24,200,000
Acquisition of Non-Financial Assets	-	-	31,546,994	20,000,000	22,000,000	24,200,000
Total Expenditure	610,289,142	478,433,818	261,936,010	198,551,420	218,406,562	240,247,218

19.6 PART G: SUMMARY OF EXPENDITURE OF PROGRAMMES BY PROGRAMME AND SUB-PROGRAMMES BY VOTE AND ECONOMIC CLASSIFICATION 2025/2026-2027/2028

Economic Classification	actual estimates	baseline estimates	Printed estimates	projected estimates	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Programme 1: Policy Planning, General Administration and Support Services					
Sub-Programme 1.1 Administration support services					
Current Expenditure	128,903,423	164,490,616	137,881,420	151,669,562	166,836,518
Compensation to Employees	123,503,423	129,757,501	132,381,420	145,619,562	160,181,518
Use of Goods and Services	5,400,000	14,500,000	5,500,000	6,050,000	6,655,000
Social Benefit	-	20,233,115	0	0	0
Programme 2: Economic Planning, Budgeting and Co-ordination services.					
Sub-Programme 2.1 Economic Planning Co-ordination					
Current Expenditure	175,263,607	46,698,400	39,480,000	43,428,000	47,770,800
Use of Goods and Services	175,263,607	46,698,400	39,480,000	43,428,000	47,770,800

Capital Expenditure	-	20,546,994	20,000,000	22,000,000	24,200,000
Acquisition of Non-Financial Assets	-	20,546,994	20,000,000	22,000,000	24,200,000
Sub-Programme 2.4: Monitoring and evaluation					
Current Expenditure	2,704,543	1,500,000	1,190,000	1,309,000	1,439,900
Use of Goods and Services	2,704,543	1,500,000	1,190,000	1,309,000	1,439,900
Total Expenditure Finance and Economic Planning	478,433,818	251,436,010	198,551,420	218,406,562	240,247,218

19.7 PART H: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Printed Estimates 2025/2026	Projected Estimates 2026/2027	Projected Estimates 2027/2028
Name of Programme 1: General Administration, Policy planning and support services.						
Outcome: Efficient and effective customer satisfaction in public service delivery to the citizen of the county						
SP 1.1 General administration and support services.	Directorate of administration	Staffs well enumerated and motivated.	Number of staffs well enumerated and motivated	219	219	219
		Social contribution	Number social contributions made	219	219	219
		Utilities, bills and services paid on monthly basis	No of Utilities, bills and services paid on monthly basis.	8	8	8
		General purchases	General purchases done	10	10	10
		Rent for liaison office	No of office paid	1	1	1
SP 1.2 Policy developments and planning.		Staffs trained at the Kenya school of government	Number of staffs and other stakeholders trained and capacity. Built.	0	0	0
Name of Programme 2: Economic Planning, Budgeting and Co-ordination services.						
Outcome: Improved livelihood of the county citizen due to proper allocation of the resources for the realization of the CIDP and vision 2030.						
Planning and Budgeting	Directorate of Economic Planning and Budgeting	Annual Development Plan 2026/20267prepared	Number of the annual development plans prepared.	1	1	1
		Review of the Strategic Plans	Number of the strategic plan reviewed	10	10	10
		Training and Capacity Building of Staffs and Other Committee Members	Number of staffs trained on Hyperion	14	14	14
		Valuation of assets	No of valuations done	0	5	5

		Induction of the CBEF Members	No of CBEF Members trained	0	21	21
		Feasibility studies on the projects conducted	No of the feasibility studies conducted	0	0	0
		Construction and Equipping of the Documentation centers	No of documentation centers done	0	1	1
SP 2.2 Statistical formulation, documentation and research		Develop County Statistical Abstract and Updating the County Profile	No. of county statistical abstract prepared	2	2	2
		Preparation of the Public Participation Regulation on Planning and budgeting and amendment of the other funds Acts and Regulations (Education support fund, FIF,	Number of regulations and Acts amended	5	5	5
		County Information and Documentation services provided	No of the county information and documentation services provided	5	5	5
SP 2.3 Reporting, Monitoring and Evaluation support services		Monitoring and evaluation conducted on the county projects.	No of monitoring and evaluation done on the county projects.	300	300	300
		Preparation of the monitoring and evaluation policy and indicator handbook	Number of policies developed	2	2	2
		Capacity Building of Staff	No of officers trained	2	2	2
SP 2.4 Budget formulation and management.		County Budget Outlook Paper prepared 2025	No of the County Budget Outlook Paper prepared.	1	1	1
		County Fiscal Strategy Paper prepared 2026	No of the County Physical Strategy Paper prepared.	1	1	1
		County Debt Management Paper prepared	No of the County Debt Management Paper prepared.	1	1	1
		Programme Based Budget prepared 2025/2026	No of the programme-based budget prepared.	1	1	1

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

19.8.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

A) GENERAL ADMINISTRATION AND SUPPORT SERVICES

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTIONS	
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2110100	2110101	Basic salaries	54,611,302	69,713,304	69,713,304	76,684,634	84,353,098
2110300	2110301	House allowance.	15,200,000	19,200,000	19,200,000	21,120,000	23,232,000
2110300	2110314	Transport allowance	15,200,000	25,200,000	25,200,000	27,720,000	30,492,000
2110300	2110320	Leave allowance	1,700,000	1,700,000	1,700,000	1,870,000	2,057,000
2110300	2110318	Non practice allowances	666,501	857,501	857,501	943,251	1,037,576
2710100	2710102	Gratuity	1,200,000	1,200,000	1,200,000	1,320,000	1,452,000
2710100	2120101	NSSF	7,350,000	8,350,000	8,350,000	9,185,000	10,103,500
2110300	2110315	Extraneous allowance	1,200,000	1,200,000	1,200,000	1,320,000	1,452,000
2710100	2120103	Pension	4,357,500	4,357,500	4,357,500	4,793,250	5,272,575
2210700	2210799	Training levy	503,115	603,115	603,115	663,427	729,769
2210100	2210101	Electricity	120,000	120,000	120,000	132,000	145,200
2210100	2210102	Water and sewerage charges	72,000	72,000	72,000	79,200	87,120
2210200	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	48,000	48,000	48,000	52,800	58,080
2210200	2210203	Courier and Postal Services	9,000	9,000	9,000	9,900	10,890
2210500	2210503	Subscriptions to Newspapers, Magazines and Periodicals	47,000	47,000	47,000	51,700	56,870
2210800	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	144,000	144,000	144,000	158,400	174,240
2211200	2211201	Fuel	255,000	500,000	255,000	280,500	308,550
2220100	2220101	maintenance of M/V	800,000	800,000	800,000	880,000	968,000
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	245,000	245,000	245,000	269,500	296,450
2211100	2211103	Sanitary and cleaning materials	300,000	300,000	300,000	330,000	363,000
2220200	2220202	Maintenance of Office Furniture and Equipment	280,000	280,000	280,000	308,000	338,800
2211308	2211308	Legal Fees	60,000	60,000	60,000	66,000	72,600
2220200	2220205	Maintenance of Office buildings	120,000	120,000	120,000	132,000	145,200
		Purchase of Office Furniture and Fittings	1,000,000	1,500,000	1,000,000	1,100,000	1,210,000
	2210603	Rent for liason office	1,608,000	2,000,000	2,000,000	2,200,000	2,420,000
		TOTAL	107,096,418	138,626,420	137,881,420	151,669,562	166,836,518

19.8.2: ECONOMIC PLANNING, BUDGET COORDINATION SUPPORTS SERVICES

13.3.2. ECONOMIC PLANNING, BUDGET COORDINATION SUPPORTS SERVICES

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	PRINTED ESTIMATES	PROJECTIONS	
			2025/2026	2026/2027	2027/2028
RECURRENT					
2210300	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	346,000	380,600	418,660
2210300	2210303	Daily Subsistence Allowance	10,530,000	11,583,000	12,741,300
2210400	2210401	Foreign Travel	200,000	220,000	242,000
2210400	2210403	Foreign DSA	200,000	220,000	242,000
2210500	2210502	Publishing and Printing Services	7,130,000	7,843,000	8,627,300
2210500	2210504	Advertising, Awareness and Publicity Campaigns	5,000,000	5,500,000	6,050,000
2210700	2210704	Hire of Training Facilities and Equipment	5,950,000	6,545,000	7,199,500
2210700	2210711	Tuition fee	1,060,000	1,166,000	1,282,600
2210800	2210801	Catering Services(receptions), Accommodation, Gifts, Food and Drinks	2,800,000	3,080,000	3,388,000
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,840,000	2,024,000	2,226,400
2211300	2211306	Subscription to professional bodies	324,000	356,400	392,040
2211200	2211201	Refined Fuels and Lubricants for Transport	1,000,000	1,100,000	1,210,000
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	500,000	550,000	605,000
3111000	3111001	Purchase of Office Furniture and Fittings	1,500,000	1,650,000	1,815,000
3111000	3111002	Purchase of Computers	1,000,000	1,100,000	1,210,000
	2211102	Computer accessories	100,000	110,000	121,000
		Sub-total	39,480,000	43,428,000	47,770,800

19.8.3 MONITORING AND EVALUATION

Item Code	Sub Item Code	Sub Item Description	Actual Estimates	Baseline Estimates	Printed Estimates	Projections	
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2210300	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	120,000	120,000	132,000	145,200
2210300	2210303	Daily Subsistence Allowance	300,000	500,000	500,000	550,000	605,000
2210700	2210704	Hire of Training Facilities and Equipment	240,000	240,000	240,000	264,000	290,400
2210800	2210801	Catering Services(receptions), Accommodation, Gifts, Food and Drinks	240,000	240,000	240,000	264,000	290,400
2211100	2211101	General Office Supplies (papers, pencils,	90,000	100,000	90,000	99,000	108,900

		forms, small office equipment etc.)					
Total			970,000	1,200,000	1,190,000	1,309,000	1,439,900

19.8. LIST OF DEVELOPMENT PROJECTS

DEVELOPMENT PROJECTS		
LOCATION	PROJECT	PRINTED ESTIMATES 2025/2026
Flagship	Nyamira North Revenue Office	5,000,000
Flagship	Revenue Office Masaba	5,000,000
Flagship	Pre-Feasibility Studies	5,000,000
Flagship	Renovation Of The Borabu Revenue Office	5,000,000
TOTAL		20,000,000

19.9 PART J: PERSONNEL ESTABLISHMENT

No of Inpost	Job Group	Actual estimates	Baseline Estimates	Printed Estimate
		2023/2024	2024/2025	2025/2026
10	R	1,799,647	6,715,393.12	6,715,393.12
5	P	1,657,491	6,184,937.19	6,184,937.19
2	S	4,665,792	17,410,429.64	17,410,429.64
6	R	1,768,397	6,598,783.56	6,598,783.56
1	B	2,256,934	8,421,762.18	8,421,762.18
7	C	4,799,172	17,908,137.88	17,908,137.88
20	D	1,716,623	6,405,588.58	6,405,588.58
5	E	5,135,574	19,163,423.88	19,163,423.88
6	F	1,155,283	4,310,945.15	4,310,945.15
5	G	1,955,892	7,298,422.23	7,298,422.23
3	H	1,929,474	7,199,843.31	7,199,843.31
3	J	2,800,000	10,448,216.08	10,448,216.08
5	K	1,800,000	6,716,710.34	6,716,710.34

4	L	2,100,000	7,836,162.06	7,836,162.06
5	M	1,600,000	5,970,409.19	5,970,409.19
3	N	1,505,456	5,617,617.71	5,617,617.71
3	Q	1,550,000	5,783,833.90	5,783,833.90
93		40,195,735	149,990,616	132,381,420

CHAPTER TWENTY

20. VOTE: 5278000000

20.1 VOTE TITLE: LIVESTOCK AND FISHERIES SERVICES

20.2 PART A: VISION

An innovative, commercially-oriented and modern Agriculture department

20.3 PART B: MISSION

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

PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

20.4.1 Expenditure trends

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 is allocated Kshs. 111,644,517 where Kshs100,644,517 is for recurrent expenditure and 11,000,000 for development expenditure. As at 31st December 2024, the department had spent a total of Kshs. 38,575,462 where 37,456,482 was recurrent expenditure and 1,118,980 was development with a total absorption rate of 35%. There was low absorption rate due to delayed procurement process.

In the financial year 2025/2026, the departmental budget in Livestock and Fisheries Services is allocated Kshs. 119,417,873 where Ksh. 102,917,873 is for recurrent expenditure and Ksh. 16,500,000 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 in 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 Vaccine	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.

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 Ekerenyo 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.
- 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.

5.3. Constraints and challenges in budget implementation

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

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

No	Challenges/milestones	Way forward
	warming	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 2025/2026

- 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
- Bull castration across the county
- Support of AI services
- Vaccination of Livestock
- Support to meat inspection
- Construction of a County Fish hatchery

5. SUMMARY OF THE REVENUE SOURCES 2025/2026-2027/2028

SUMMARY OF THE REVENUE SOURCES 2025/2026-2027/2028							
		Actual Estimates	Baseline Estimate	Printed Estimate	projected Estimate		
No	Revenue Sources	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
1	Equitable Share	114,590,085	99,710,861	116,782,252	128,460,477	141,306,525	9910101
2	Livestock Value Chain Support Project-GoK	28,647,360	-	0	-	-	1320202
Sub Totals		143,237,445	99,710,861	116,782,252	128,460,477	141,306,525	
1	Cattle Movement Permit	2,001,467	1,122,104	330,547	363,602	399,962	1520321
2	Cattle Fee	6,355,647	5,606,333	0	0	0	1520321
	Livestock Vaccinations			1,178,312	1,296,143	1,425,758	1450105
5	Artificial Insemination Services			883,734	972,108	1,069,318	1450105
6	Slaughter Licensing Fee			29,458	32,404	35,644	1450105
7	Slaughter man licensing			29,458	32,404	35,644	1450105
8	Registration of AI technicians			58,916	64,807	71,288	1450105
9	Registration of Premises			14,729	16,202	17,822	1450105
10	Certificate of transport			88,373	97,211	106,932	1450105
11	Meat Carrier License			22,093	24,303	26,733	1450105
12	fish permits		64,860	0	0	0	
Sub Totals		11,871,915	11,933,656	2,635,621	2,899,183	3,189,101	
Grand Total		155,109,360	111,644,517	119,417,873	131,359,660	144,495,626	

6. PART D: PROGRAM OBJECTIVES

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

7. PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

Programmes	Delivery Unit	Key Outputs	Key performance indicators	Actual Estimate	Baseline Estimate s	Printed Estimate	projected Estimate	
				2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Programme 1: Policy Planning, General Administration and Support Service								
General Administration and Support Services	Administration	Salaries, wages and personnel emoluments paid	No. Of staff impost paid in time	141	133	133	146	161
		policies developed	No. Of policies developed	2	2	0	-	-
		Staff trained (Promotional & Competence)	No. Of staff trained/attended courses	20	25	25	28	30
		Budgets, Annual Development plans, Sector plans prepared	No. Of plans developed	5	5	5	5	5

Programme 3: Fisheries Development and Promotion Services								
Aquaculture Promotion Services	Directorate Of Fisheries	Farmers trained on all Value Chains	No of farmers trained	20,000	2,000	2,000	2,200	2,420
		Provision of poultry to farmers	No of chicks distributed to farmers	0	3,170	0	-	-
		Farmers trained on livestock development	No of farmers trained	800	7,000	2000	2,200	2,420
4.2: Animal Health Disease and Management								
	Veterinary	Animals inseminated	No of dose of semen procured	13000	0	0	-	-
			No of animals inseminated	13000	0	0	-	-
		Diseases and pest controlled	No of animals vaccinated	20,000	30,000	0	-	-
			No of bulls castrated	1000	5,000	0	-	-
			Slaughter No houses constructed in every sub-county HQ	0	0	5	5	5

8. PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2025/2026-2027/2028

Programmes and Sub-Programmes		Objectives	Actual Estimate	Baseline Estimate	Printed Estimate 2025/2026			Projection	
P 1 :General Administration, Policy Planning And Support Services			2023/2024	2024/2025	recurrent	Developmen t	Total	2026/2027	2027/2028
	Sp 1.1 General Administratio n And Support Services	Improve Customer Service Delivery	100,418,347	97,126,827	88,222,873	0	88,222,873	97,045,160	106,749,676
	Sp 1.2 Policy Planning		517,690	517,690	2,215,000	0	2,215,000	2,436,500	2,680,150
			100,936,037	97,644,517	90,437,873	0	90,437,873	99,481,660	109,429,826
P 3 :Fisheries Development And Promotion Services									
	Sp	Increase	6,500,000	1,000,000	1,000,000	6,000,000	7,000,000	7,700,000	8,470,000

3.1aquaculture Development	Fish Farming And Consumption And Making It An Economic Enterprise In The County	6,500,000	1,000,000	1,000,000	6,000,000	7,000,000	7,700,000	8,470,000
P 4 :Livestock Promotion And Development								
Sp 4.1:Livestock Management And Value Addition	Improve Livestock Productivity By 30%	32,109,360	7,000,000	10,340,000	2,500,000	12,840,000	14,124,000	15,536,400
		32,109,360	7,000,000	10,340,000	2,500,000	12,840,000	14,124,000	15,536,400
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	14,500,000	6,000,000	1,140,000	8,000,000	9,140,000	10,054,000	11,059,400
		14,500,000	6,000,000	1,140,000	8,000,000	9,140,000	10,054,000	11,059,400
Totals		154,309,360	111,644,517	102,917,873	16,500,000	119,417,873	131,359,660	144,495,626

9. PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION

Economic Classification	Actual Estimates	Baseline Estimates	Printed Estimates	Projection	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	110,898,037	100,644,517	102,917,873	113,209,660	124,530,626
Compensation to Employees	92,812,929	86,125,831	88,222,873	97,045,160	106,749,676
Use of Goods and Services	11,948,291	3,855,000	14,695,000	16,164,500	17,780,950
Social Benefits	6,136,817	10,018,686	0	0	0
Other Recurrent	0	645,000	0	0	0
Capital Expenditure	43,147,360	11,000,000	16,500,000	18,150,000	19,965,000
Acquisition of Non-Financial Assets	8,300,000	4,600,000	16,500,000	18,150,000	19,965,000
Capital Grants and other transfers	28,647,360	0	0	0	0
Other Development	6,200,000	6,400,000	0	0	0
Total Expenditure	154,045,397	111,644,517	119,417,873	131,359,660	144,495,626

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

	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimate	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Programme 1: Policy Planning, General Administration and Support Services					
Current Expenditure	101,526,818	97,644,517	90,437,873	99,481,660	109,429,826
Compensation To Employees	92,812,929	86,125,831	88,222,873	97,045,160	106,749,676

Use Of Goods And Services	1,986,292	1,290,000	2,215,000	2,436,500	2,680,150
Sub Total	101,526,818	97,644,517	90,437,873	99,481,660	109,429,826
PROGRAMMES 2: Fisheries development and promotion services					
Current Expenditure	3,500,000	1,000,000	1,000,000	1,100,000	1,210,000
Use Of Goods And Services	2,365,200	565,000	1,000,000	1,100,000	1,210,000
Other Recurrent	1,134,800	435,000	0	0	0
Capital Expenditure	3,000,000	0	6,000,000	6,600,000	7,260,000
Acquisition Of Non-Financial Assets	-	0	5,000,000	5,500,000	6,050,000
Other Development	3,000,000	0	1,000,000	1,100,000	1,210,000
Sub Total	6,500,000	1,000,000	7,000,000	7,700,000	8,470,000
PROGRAMME 3: Livestock Production and Marketing Services					
Current Expenditure	2,962,000	1,000,000	10,340,000	11,374,000	12,511,400
Use Of Goods And Services	2,682,000	1,000,000	10,340,000	11,374,000	12,511,400
Capital Expenditure	0	0	2,500,000	2,750,000	3,025,000
Acquisition Of Non-Financial Assets	0	0	2,500,000	2,750,000	3,025,000
Other Development	0	0	0	0	0
TOTAL	2,962,000	1,000,000	12,840,000	14,124,000	15,536,400
PROGRAMMES 4: VETERINARY SERVICES					
Current Expenditure	3,500,000	1,000,000	1,140,000	1,254,000	1,379,400
Use Of Goods And Services	3,500,000	1,000,000	1,140,000	1,254,000	1,379,400
Capital Expenditure	11,000,000	5,000,000	8,000,000	8,800,000	9,680,000
Acquisition Of Non-Financial Assets	6,200,000	0	8,000,000	8,800,000	9,680,000
Other Development	4,800,000	5,000,000	0	0	0
Sub Total	14,500,000	6,000,000	9,140,000	10,054,000	11,059,400
GRAND TOTAL	154,045,397	111,644,517	119,417,873	131,359,660	144,495,626

PART I: HEADS AND ITEM

1) GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES.

b) General Administration and Support Services

SUB ITEM CODE	ITEM	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimate	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2110101	Basic Salaries - Civil Service	76,213,027	66,192,647	88,222,873	97,045,160	106,749,676
2110301	House Allowance	9,090,302	11,979,120		0	0
2110314	Transport Allowance	6,884,252	7,954,064		0	0
2110320	Leave Allowance	625,348	885,515		0	0
2210712	Training Allowance	76,919	82,200		0	0
2710107	Monthly Pension - Civil Servants	5,995,362	7,688,565		0	0
2710111	NSSF Pensions		1,179,360		0	0
2710102	Gratuity - Civil Servants	29,968	183,046		0	0
2210101	Electricity	48,000	48,000	0	0	0
2210102	Water and sewerage charges	24,000	24,000	0	0	0
2210203	Courier and Postal Services	6,000	6,000	0	0	0
2210303	Daily Subsistence Allowance	0	-	0	0	0
2210503	Subscriptions to	36,000	36,000	0	0	0

	Newspapers, Magazines and Periodicals					
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	30,000	30,000	0	0	0
2211102	Supplies and Accessories for Computers and Printers		-	0	0	0
2211103	Sanitary and Cleaning Materials, Supplies and Services	10,000	10,000	0	0	0
2211202	Refined Fuels and Lubricants for Production	454,602	358,310	0	0	0
2211308	Legal Dues/fees, Arbitration and Compensation Payments	60,000	60,000	0	0	0
2220101	Maintenance Expenses - Motor Vehicles and cycles	300,000	100,000	0	0	0
2220202	Maintenance of Office Furniture and Equipment	500,000	100,000	0	0	0
3111001	Purchase of Office Furniture and Fittings		210,000	0	0	0
TOTAL		100,936,037	97,126,827	88,222,873	97,045,160	106,749,676

b) S.P 2: Policy and planning

SUB ITEM CODE	ITEM	Baseline Estimates	Baseline Estimates	Printed Estimates	Projected Estimate	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2210303	Daily Subsistence Allowance	352,800	352,800	732,690	805,959	886,555
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	100,000	0	0	0
2210802	Boards, Committees, Conferences and Seminars	64,890	64,890	0	0	0
2210100	Payments of 5 Utility Bills			174,000	191,400	210,540
2220202	Maintenance of office assets and other inventories			558,310	614,141	675,555
2211101	General office purchase			250,000	275,000	302,500
2211202	Refined Fuels and Lubricants for Production			500,000	550,000	605,000
TOTAL		517,690	517,690	2,215,000	2,436,500	2,680,150

9.3. P.3 FISHERIES DEVELOPMENT PROMOTION SERVICES.

a) S.P 3.1 Aquaculture promotion services

RECURRENT

SUB ITEM CODE	ITEM	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimate	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2210303	Daily Subsistence Allowance			455,000	500,500	550,550
2211101	General Office Supplies (papers,	545,000	17,000	52,500	57,750	63,525

	pencils, forms, small office equipment etc.)					
2211103	Sanitary and Cleaning Materials, Supplies and Services	60,000	63,000	63,000	69,300	76,230
2211201	Refined Fuels and Lubricants for Transport	54,000	109,500	109,500	120,450	132,495
2220101	Maintenance Expenses - Motor Vehicles and cycles	66,000	120,000	320,000	352,000	387,200
TOTAL		3,500,000	1,000,000	1,000,000	1,100,000	1,210,000

DEVELOPMENT

SUB ITEM CODE	ITEM	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimate	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
3111302	Purchase of Animals and Breeding Stock	0	0	1,000,000	1,100,000	1,210,000
2211029	Purchase of Safety Gear	0	0	200,000	220,000	242,000
2211201	Refined Fuels and Lubricants for Transport	0	0	500,000	550,000	605,000
2220101	Maintenance Expenses - Motor Vehicles and cycles	0	0	300,000	330,000	363,000
3110599	Other Infrastructure and Civil Works	0	0	4,000,000	4,400,000	4,840,000
TOTAL		0	0	6,000,000	6,600,000	7,260,000

9.4. P.4 LIVESTOCK PROMOTION AND DEVELOPMENT

a) S.P 4.1 Livestock Management and value addition

RECURRENT

SUB ITEM CODE	ITEM	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimate	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2210101	Electricity		100,000	0	0	0
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	96,000	0	0	0	0
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	127,000	0	0	0	0
2210302	Accommodation - Domestic Travel	442,400	0	0	0	0
2210303	Daily Subsistence Allowance	134,500	0	0	0	0
2210503	Subscriptions to Newspapers, Magazines and Periodicals	18,000	0	0	0	0
2210704	Hire of Training Facilities and Equipment	10,000	0	0	0	0
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	120,000	0	0	0	0
2211101	General Office Supplies (papers, pencils, forms, small office	424,900	59,000	0	0	0

	equipment etc)					
2211103	Sanitary and Cleaning Materials, Supplies and Services	48,000	63,000	0	0	0
2211201	Refined Fuels and Lubricants for Transport	423,540	438,000	0	0	0
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	220,000	0	0	0	0
2220101	Maintenance Expenses - Motor Vehicles and cycles	517,660	100,000	0	0	0
2220202	Maintenance of Office Furniture and Equipment	100,000	100,000	0	0	0
2220205	Maintenance of Buildings and Stations -- Non-Residential		100,000	0	0	0
2220210	Maintenance of Computers, Software, and Networks		40,000	0	0	0
	Animal Bull castration			3,000,000	3,300,000	3,630,000
	Vaccine Procured			3,000,000	3,300,000	3,630,000
	Procurement of AI accessories			3,000,000	3,300,000	3,630,000
	Meat Inspection			1,000,000	1,100,000	1,210,000
	Payments of Sub-county Utility Bills			100,000	110,000	121,000
	Maintenance of office assets and other inventories			240,000	264,000	290,400
3111002	Purchase of Computers, Printers and other IT Equipment	280,000	0	0	0	0
TOTAL		2,962,000	1,000,000	10,340,000	11,374,000	12,511,400

DEVELOPMENT

SUB ITEM CODE	ITEM	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimate	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
3111302	Supply of Chicks to groups	0	0	1,000,000	1,100,000	1,210,000
3110599	Construction of a fish pond - Sere Youth Group	0	0	500,000	550,000	605,000
3111302	Purchase of poultry and fingerlings	0	0	1,000,000	1,100,000	1,210,000
TOTAL		0	0	2,500,000	2,750,000	3,025,000

9.5. P.5: LIVESTOCK DISEASE AND MEAT INSPECTION SUPPORT SERVICES

a) Sp 5.1: Livestock Disease and Meat Inspection Support Services

RECURRENT

SUB ITEM CODE	ITEM	Baseline Estimates	Printed Estimates	Printed Estimates	Projected Estimate	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2210101	Electricity		100,000	0	0	0
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	25,000	59,000	340,000	374000	411400

2211201	Refined Fuels and Lubricants for Transport	415,400	438,000	438,000	481800	529980
2220101	Maintenance Expenses - Motor Vehicles and cycles	226,600	100,000	240,000	264000	290400
2220202	Maintenance of Office Furniture and Equipment		100,000	0	0	0
2220205	Maintenance of Buildings and Stations -- Non-Residential	-	100,000	0	0	0
2211103	Sanitary and Cleaning Materials, Supplies and Services		63,000	122,000	134200	147620
2220210	Maintenance of Computers, Software, and Networks	36,000	40,000	0	0	0
TOTAL		3,500,000	1,000,000	1,140,000	1,254,000	1,379,400

DEVELOPMENT

SUB ITEM CODE	ITEM	Actual Estimates	Baseline Estimates	Printed Estimates	Projected Estimate	
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
3111302	Purchase of Animals and Breeding Stock	4,200,000	0	2,500,000	2,750,000	3,025,000
2211029	Purchase of Safety Gear	800,000	0	0	0	0
2211201	Refined Fuels and Lubricants for Transport	1,300,000	460,000	0	0	0
2211026	Purchase of Vaccines and Sera	2,000,000	1,552,000	0	0	0
2210303	Daily Subsistence Allowance	120,000	850,000	0	0	0
2220101	Maintenance Expenses - Motor Vehicles and cycles	400,000	438,000	0	0	0
2211003	Veterinarian Supplies and Materials	180,000	0	1,500,000	1,650,000	1,815,000
3110704	Purchase of Bicycles and Motorcycles	2,000,000	0	0	0	0
3110599	Other Infrastructure and Civil Works		1,700,000	4,000,000	4,400,000	4,840,000
TOTAL		11,000,000	5,000,000	8,000,000	8,800,000	9,680,000

11. LIST OF FLAGSHIP DEVELOPMENT PROJECTS IN THE FY 2025/2026

a) CAPITAL PROJECTS

Livestock and Fisheries development	16,500,000
Programme1: Fisheries Development and Promotion Services	6,000,000
Dams surveyed and fenced	-
FUEL	1,000,000
Establishment of a modern fish hatchery	5,000,000
Programme 2: Livestock Promotion and Development	2,500,000
Supply of Chicks to groups	1,000,000
Construction of a fish pond - Sere Youth Group	500,000
Purchase of poultry and fingerlings	1,000,000
Programme 3.Livestock Health diseases and Meat Inspection Support Services	8,000,000
Vaccine Procured	3,000,000
Procurement of AI accessories	2,500,000

Bulls castrated	1,500,000
Meat Inspection	1,000,000

20.13 DETAILS OF COMPENSATION TO EMPLOYEES

S/No	J/G	NO OF STAFF UNDER THE J/G	ACTUAL ESTIMATES	BASELINE ESTIMATE	PRINTED ESTIMATE	Projected Estimate	
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
1	C	4	1,185,619	1,152,006	1,057,089	1,162,798	1,279,077
2	D	15	5,928,093	5,760,031	5,285,444	5,813,989	6,395,388
3	E	6	3,112,249	3,024,016	2,774,858	3,052,344	3,357,578
4	F	6	3,408,653	3,312,018	3,039,131	3,343,044	3,677,348
5	G	53	35,346,252	34,344,185	31,514,461	34,665,908	38,132,498
6	H	16	11,856,185	11,520,062	10,570,888	11,627,977	12,790,775
7	J	1	864,514	840,005	770,794	847,874	932,661
8	K	21	19,710,908	19,152,103	17,574,102	19,331,512	21,264,663
9	L	3	3,112,249	3,024,016	2,774,858	3,052,344	3,357,578
10	M	3	4,297,867	4,176,022	3,831,947	4,215,141	4,636,655
11	P	3	5,187,081	5,040,027	4,624,764	5,087,240	5,595,964
12	R	1	4,940,077	4,800,026	4,404,537	4,844,991	5,329,490
TOTAL		132	98,949,746	96,144,517	88,222,873	97,045,160	106,749,676

CHAPTER TWENTY ONE

20.0 VOTE NO: 5279000000

20.1 VOTE TITLE: PRIMARY HEALTH CARE

20.2 PART A: VISION

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

20.3 PART B: MISSION

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

20.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

20.4.1 EXPENDITURE TRENDS

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 was allocated Ksh.1, 259,148,663 where Ksh.1, 224,548,663 was for recurrent expenditure and Ksh.34, 600,000 allocation for development expenditure.

In the financial year 2024/2025, the department was allocated Ksh.1, 250,102,127 where Ksh.1, 226,102,127 was for recurrent expenditure and Ksh.24, 000, 000 allocation for development expenditure.

In the financial year 2025/2026, the department has been allocated Ksh.1, 143, 065, 948 where Ksh.1, 102, 065, 948 for recurrent expenditure and Ksh.41, 100, 000 allocation for development expenditure.

20.4.2 MAJOR ACHIEVEMENTS FOR THE PERIOD 2024/2025

- i. The department achieved 96% revenue collection by the closure of FY 2024/2025.
- ii. Most development projects that are ongoing were given priority to be completed.
- iii. Support supervisions were conducted in most health facilities by SCHMTs and CHMT
- iv. Multiyear projects are at various stages of completion
- v. Children under 1 year of age fully immunized were 21,593 (98.7%)

20.4.3 CONSTRAINTS AND CHALLENGES IN BUDGET IMPLEMENTATION

CHALLENGES/MILESTONES	LESSONS LEARNT	WAY FORWARD AND RECOMMENDATIONS
Shortage of health specialists especially Surgeon, obstetricians/Gynecologists, 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
Stock-outs 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

20.4.4 MAJOR SERVICES/OUTPUTS TO DELIVER IN 2025/2026

- Payment of salaries -1156
- Payment of utilities -2
- 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
- DANIDA Grant Support to primary health facility – 4,685,400
- County Contribution towards DANIDA Support- 10,932,600

- Community level awareness -10
- Continuous sessions for adolescents
- Conduct behavior change
- Budgeting and planning
- Monitoring and Evaluation

20.4.5 SUMMARY OF THE DEPARTMENTAL REVENUE SOURCES 2025/2026-2027/2028

REVENUE SOURCES	ACTUAL ESTIMATE	BASELINE ESTIMATE	PRINTED ESTIMATE	MTEF PROJECTION		
	2023/2024	2024/2025	2025/2026	2027/2028	2027/2028	ITEM CODES
Equitable share	960,065,714.65	1,108,150,591	1,069,486,237	1,176,434,861	1,294,078,347	9910301
Public Health	-	-	-	-	-	
DANIDA	8,778,000.00	7,410,000	10,830,000	11,913,000	13,104,300	1540700
Basic Salary Arrears for CHPs FY24/25	-	-	19,979,711	21,977,682	24,175,450	
CHPs GOK Grant	-	44,370,000	44,370,000	48,807,000	53,687,700	2630100
GRAND TOTAL	968,843,714.65	1,159,930,591	1,144,665,948	1,259,132,543	1,385,045,797	

20.5 PART D: PROGRAM OBJECTIVES

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

20.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

	Delivery unit	Key outputs	Key Performance Indicators	Actual Estimates	Baseline Estimates	Printed Estimates	Projected estimates	
				2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P1General administration and support services	Directorate of Administration Finance and Planning	Payment of salaries and social contribution	Number of staffs remunerated	1166	1156	1156	1,156	1,156
		payment of utility bills	number of utilities paid	2	2	2	4	6
		general office supplies	Number of general office supplies	3	0	5	7	9
P2.SP 1	Directorate of	Nutrition services	Frequency of	3	3	4	4	4

Communicable disease control	Primary Health Care Services		program supervision					
			No of nutrition supplements procured	1500	1800	100%	1	1
			Patient food procured	2	2	100%	1	1
		Disease surveillance and control	No of active case searches for AFP conducted	4	7	100%	1	1
			AFP sampling bottles procured	1000	1500	2000	3,000	4,000
			No of specimens transported to the National Lab	2	4	4	4	4
			Weekly reports uploaded	10	20	40	40	40
			No. of quarterly surveillance meetings performed.	4	4	4	4	4
		TB control interventions	No of TB interventions scaled up	3	4	4	4	4
			No of quarterly DQA	4	4	4	4	4
		HIV control interventions	No of HIV interventions scaled up	4	4	4	4	4
		Malaria Control interventions	No of LLINs redistributed		50,000		50,000	60,000
			No of community awareness talks	40	65	70	80	100

			No of SCHMTs done	110,000	120,000		120,000	120,000
			No of malaria data quality audits done.	1	4	4	4	4
			No of HCWs sensitized on MIP/ IPTp	60	60	60	60	60
		Environmental Health, Water and Sanitation Interventions	No of eateries and food processing entities inspected	76	80	100	100	100
			No of household fumigations done		100	200	300	400
			DANIDA health support fund		108	109	108	108
P2. SP 2 Health promotion	PHC	Community level awareness	No of health promotion talks done		10	20	30	40
		Conduct behavior change	No of behavior change conducted		448,000	500000	600,000	700,000
		Communication sessions for adolescents	No of communication sessions for adolescents		1,000,000	1000000	1,000,000	1,000,000
P3.SP1 Budgeting and Planning	PHC	Preparation of AWP	No of AWP done	1	2	2	2	2
		Preparation of departmental budget	No of budget documents and plans done	5	5	5	5	5
PS.SP2 Monitoring and Evaluation	PHC	Preparation of M&E reports	No of M&E reports done.	4	3	4	4	4
		Supportive supervision	No of supportive supervision	4	4	4	4	4

		done					
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20.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS, 2025/2026-2027/2028

Programmes	Objectives	Sub-Programmes	Actual Estimate 2023/2024	Baseline Estimate 2024/2025	Baseline Estimate 2024/2025	Baseline Estimates 2024/2025	Printed Estimates 2025/2026	MTEF Projection	
			TOTAL	REC	DEV	TOTAL	TOTAL	2026/2027	2027/2028
General administration, Policy Planning and support services	To improve institutional efficiency and effectiveness in service delivery	General Administration and policy planning support services	895,227,927	1,107,780,663	-	1,107,780,663	975,953,637	1,073,549,001	1,180,903,901
	Sub total		895,227,927	1,107,780,663	-	1,107,780,663	975,953,637	1,073,549,001	1,180,903,901
Promotive and preventive health services	To provide quality diagnostic, curative and rehabilitative services	Communicable disease control	43,116,470	564,000	24,000,000	24,564,000	41,100,000	45,210,000	49,731,000
		Health promotion	26,998,110	26,134,928	-	26,134,928	126,112,311	138,723,542	152,595,896
	Sub total		70,114,580	26,698,928	24,000,000	50,698,928	167,212,311	183,933,542	202,326,896
Health administration and policy planning	Ensuring improved commodity security in health care facilities.	Policy planning and Budgeting	582,500	750,000	-	750,000	-	-	-
		Monitoring and Evaluation	1,150,000	750,000	-	750,000	-	-	-
	Sub total		1,732,500	1,500,000	-	1,500,000	-	-	-
TOTAL BUDGET			967,075,007	1,134,426,127	24,000,000	1,159,979,591	1,143,165,948	1,257,482,543	1,383,230,797

20.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026-2027/2028

ECONOMIC CLASSIFICATION	ACTUAL ESTIMATES	BASELINE ESTIMATES	PRINTED ESTIMATES	PROJECTED	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	1,025,582,000	1,226,102,127	1,102,065,948	1,183,535,800	1,301,889,380
Compensation to Employees	1,002,450,181	973,884,929	975,953,637	1,073,549,000	1,180,903,900
Use of Goods and Services	5,575,819	6,500,000	0	-	-
Current Transfers/Grants	17,556,000	59,190,000	126,112,311	109,986,800	120,985,480
Recommended funds	0	0	0	-	-
other recurrent	0	52,578,000	0	-	-
Capital Expenditure	42,200,000	24,000,000	41,100,000	45,210,000	49,731,000
Other Transfers	0	0	0	-	-
Funds	0	0	0	-	-
Conditional grants (unspent balances)	0	0	0	-	-
Acquisition of Non-Financial Assets	42,200,000	24,000,000	41,100,000	45,210,000	49,731,000
Development projects	0	0	0	-	-
Total Expenditure	1,067,782,000	1,250,102,127	1,143,165,948	1,183,535,800	1,301,889,380

20.9 PART H: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION BY SUB PROGRAMME 2025/2026-2027/2028

P1 General Administration, Policy and Planning, and support services					
	ACTUAL ESTIMATE	BASELINE ESTIMATE	PRINTED ESTIMATE	MTEF	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	1,009,094,540	1,107,780,663	975,953,637	1,073,549,001	1,180,903,901
Compensation to Employees	1,008,544,399	1,026,973,661	896,646,635	986,311,299	1,084,942,428
Use of Goods and Services	550,141	1,500,000	0	-	-
Social Benefits	0	79,307,002	79,307,002	87,237,702	95,961,472
Programme Total	1,009,094,540	1,107,780,663	975,953,637	1,073,549,001	1,180,903,901
P2: Health Administration, Policy Planning, budgeting and M&E					
Current Expenditure	1,500,000	1,500,000	0	-	-
Use of Goods and Services	1,500,000	1,500,000	0	-	-
Programme Total	1,500,000	1,500,000	0	-	-
P3: Promotive and Preventive Health Service					

Current Expenditure	23,941,678	116,821,464	126,112,311	138,723,542	152,595,896
Use of Goods and Services	6,385,678	1,500,000	0	-	-
Basic salary arrears 2023/2024	0	0	19,979,711	21,977,682	24,175,450
DANIDA L2 and L3	0	0	5,472,000		
DANIDA L1	8,778,000	7,410,000	5,358,000	5,893,800	6,483,180
CHPs	-	88,740,000	44,370,000	48,807,000	53,687,700
DANIDA County contribution	8,778,000	8,208,000	10,932,600	12,025,860	13,228,446
Stipend CHPs	0	0	40,000,000	44,000,000	48,400,000
DANIDA unspent balance	-	8,963,464	0	-	-
Capital Expenditure	41,700,000	24,000,000	41,100,000	45,210,000	49,731,000
Acquisition of Non-Financial Assets	41700000	24,000,000	41,100,000	45,210,000	49,731,000
Funds	0	0	0	-	-
Capital Grants to Govt. Agencies	0	0	0	-	-
Programme Total	65,641,678	140,821,464	167,212,311	183,933,542	202,326,896
PRIMARY HEALTH CARE	1,076,236,218	1,250,102,127	1,143,165,948	1,257,482,543	1,383,230,797

20.10 PART I: HEADS AND ITEMS

PRIMARY HEALTH SERVICES

P1: GENERAL ADMINISTRATION, POLICY PLANNING, AND SUPPORT SERVICES

CODE	SUB ITEM	ACTUAL ESTIMATES 2023/2024	BASELINE ESTIMATE 2024/2025	PRINTED ESTIMATE 2025/2026	PROJECTION 2026/2027	PROJECTION 2027/2028
2110101	Basic salaries	643,922,010	774,249,036	643,922,010	708,314,211	779,145,632
2110309	Health service allowance	55,509,273	55,509,273	55,509,273	61,060,200	67,166,220
2110315	Extra duty allowance	34,247,600	34,247,600	34,247,600	37,672,360	41,439,596
2110301	House allowance	65,305,533	65,305,533	65,305,533	71,836,086	79,019,694
2110314	Commuter allowance	65,059,737	65,059,737	65,059,737	71,565,711	78,722,282
2110320	Leave allowance	11,496,015	11,496,015	11,496,015	12,645,617	13,910,178
2110322	health risk allowance	10,282,294	10,282,294	10,282,294	11,310,523	12,441,575
2110318	Non-practicing allowance	10,824,174	10,824,174	10,824,174	11,906,591	13,097,250
2710111	Pensions	-	77,147,002	77,147,002	84,861,702	93,347,872
2710102	Gratuity	-	1,800,000	1,800,000	1,980,000	2,178,000
2210799	NITA	-	360,000	360,000	396,000	435,600
2110202	casual wages	-	-	-	-	-
2210101	Electricity bills	-	500,000	-	-	-
2210102	Water bills	-	-	-	-	-
2210203	courier and postal	-	-	-	-	-
2210602	payment of rents	-	-	-	-	-

2220101	MV maintenance	-	240,000	-	-	-
2210801	Catering services	150,000	150,000	-	-	-
2220210	Maintenance and servicing of computer	-	50,000	-	-	-
2211101	General office stationery	-	30,000	-	-	-
2210502	printing services	-	30,000	-	-	-
2211201	Fuels and Lubricants	200,000	500,000	-	-	-
TOTAL		896,996,634.65	1,107,780,663.04	975,953,636.75	1,073,549,000.42	1,180,903,900.46

P2: PROMOTIVE AND PREVENTIVE HEALTH SERVICES

PROGRAMME: PREVENTIVE AND PROMOTIVE HEALTH CARE - RECURRENT						
CODE	SUB ITEM	Actual Estimates 2023/2024	Baseline Estimate 2024/2025	Printed Estimates 2025/2026	Projection 2026/2027	Projection 2027/2028
2210303	DSA	3,304,500	1,515,000	-	-	-
2211202	Fuel	1,016,964	490,500	-	-	-
2211001	Vitamin A	212,000	100,000	-	-	-
2211015	Food rations	147,234	-	-	-	-
2210801	Hall hire/catering services	96,000	565,000	-	-	-
2210704	Conference package	300,000	125,000	-	-	-
2210301	Transport reimbursement	907,000	150,000	-	-	-
2210502	Printing	19,980	12,500	-	-	-
2211008	AFP sampling bottles	100,000	260,000	-	-	-
2210201	Airtime	250,000	22,000	-	-	-
2211004	Fumigation chemicals	72,000	60,000	-	-	-
2640503	DANIDA L2 and L3	8,778,000	7,410,000	5,472,000	6,019,200	6,621,120
2640503	DANIDA County Contribution	8,778,000	8,208,000	10,932,600	12,025,860	13,228,446
2640503	DANIDA Level 1 25/26 Allocation	-	-	5,358,000	5,893,800	6,483,180
	Basic Salary Arrears for CHPs FY24/25	-	-	19,979,711	21,977,682	24,175,450
2210504	Radio airspace/advertisement	100,000	50,000	-	-	-
	Purchase of CHP Kits	-	100,000	-	-	-
2630100	Conditional grant- CHPs	-	40,000,000	44,370,000	48,807,000	53,687,700
	stipend to CHP(grant)	-	-	40,000,000	44,000,000	48,400,000
2630100	County contribution- CHPs	-	40,000,000	-	-	-
2640503	DANIDA Unspent balances	9,442,110	8,963,464	-	-	-
PROGRAMME TOTAL RECURRENT		33,523,788	116,821,464	126,112,311	138,723,542	152,595,896
DEVELOPMENT			-	-	-	-
3110202	Civil works	41,700,000	24,000,000	41,100,000	45,210,000	49,731,000

DEVELOPMENT TOTAL		41,700,000	24,000,000	41,100,000	45,210,000	49,731,000
TOTAL PROGRAMME		75,223,788	139,268,000	167,212,311	183,933,542	202,326,896

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

CODE	SUB ITEM	Actual Estimates 2023/2024	Baseline Estimates 2024/2025	PROPOSED ESTIMATE 2025/2026	PROJECTION 2026/2027	PROJECTION 2027/2028
2210303	DSA	450,000	800,000	-	-	-
2211202	Fuel	700,000	200,000	-	-	-
2211101	stationery	62,500	100,000	-	-	-
2210801	Catering services	100,000	50,000	-	-	-
2210704	conference package	320,000	300,000	-	-	-
2210301	Transport reimbursement	100,000	50,000	-	-	-
2210502	Printing	-	-	-	-	-
		1,732,500	1,500,000	-	-	-

20.11 DETAILS OF DEVELOPMENT PROJECTS

Project Name	Location	2025/2026 Amount
Nyabweri HC - Equipping	BOMWAGAMO	3,000,000
Equipping of Sironga Industrial Park Health Center	Flagship	4,000,000
Completion of twin staff house at Nyakeore Health Centre	BONYAMATUTA	1,500,000
Refurbishing of Kenyerere HC maternity room	BONYAMATUTA	500,000
Completion of Staff House at Motagara HC	Flagship	2,000,000
Renovation of Ikonge Dispensary	EKERENYO	2,000,000
Expansion of Girango Health Centre	GACHUBA	3,000,000
Fencing of Riamoni dispensaries	GESIMA	600,000
Repair & fencing of Geta Dispensary	GESIMA	1,000,000
Equipping of Kiendege Health Centre	KEMERA	1,000,000
Completion of Nyagacho HC	MEKENENE	4,000,000
Completion of Mwongori & Nyaronge Dispensary	MEKENENE	4,000,000
Construction of Nyangoso Maternity Wing & Twin Staff Hse	Flagship	12,500,000
Renovations and construction of toilet at	RIGOMA	2,000,000
Development Total		41,100,000

CHAPTER TWENTY-TWO

22.0 VOTE NO: 5275000000

22.1 VOTE TITLE: KEROKA MUNICIPALITY

22.2 PART A: VISION

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

22.3 PART B: MISSION

Make Keroka Municipality Habitable Safe, and Vibrant

22.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

22.4.1 Expenditure trends

In the financial year 2024/2025, the department has been allocated a total of Kshs 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.

In the next financial year 2025/2026, the department has been allocated a total of Kshs 48,559,379 where kshs 28,559,379 is for recurrent and kshs 20,000,000 is for development.

22.4.2 Achievements

No achievement attained since its anew department

22.4.3 Constraints and challenges in budget implementation and way forward.

No challenges since its anew department

22.4.4 Major services/outputs to be provided in MTEF period 2025/2026

The department will deliver the following services and outputs;

- Payments of utilities and Bills
- General office operations
- Induction of board members and new staffs
- Board meetings
- Capacity building of staffs
- Garbage Collection
- Formulation and training of disaster health safety committee
- Installation of municipality streetlights

- Maintenance of roads
- Construction of boda boda shades
- Construction of bridges

22.4.5 SUMMARY OF THE REVENUE SOURCES 2025/2026

Revenue Sources	Actual estimates 2023/2024	Baseline Estimates	Printed estimates	projections	
		2024/2025	2025/2026	2025/2026	2026/2027
Equitable share	0	0	0	0	0
Market stall Rent	0	62,198	0	-	-
Daily Parking	0	1,084,524	7,000,000	7,700,000	8,470,000
development permission	0	897,481	1,200,000	6,820,000	7,502,000
development permission renewal fee	0	598,321	1,000,000	6,600,000	7,260,000
Plot Rent	0	281,720	1,000,000	6,600,000	7,260,000
Lands & Survey	0	41,116	100,000	110,000	121,000
Phys Planning	0	367,583	0	-	-
Land Rates	0	19,131,832	0	11,000,000	12,100,000
Advertisement Charges	0	12,117,051	15,000,000	27,500,000	30,250,000
Water, sanitation and irrigation fees	0	13,966	0	-	-
Garbage collection fees	0	221,014	2,000,000	7,700,000	8,470,000
Building material Transport fee	0	289,629	500,000	2,750,000	3,025,000
Liquor	0	70,158	0	-	-
Market Dues	0	106,549	0	-	-
S.B.P	0	4,505,986	0	-	-
S.B.P Appl.	0	47,164	0	-	-
Trade, Weights & Measures	0	0	0	-	-
SBP private Schools/ vocational institutions	0	0	0	-	-
Building inspection fee	0	27,791	300,000	2,530,000	2,783,000
Animal control fee	0	32,425	50,000	2,255,000	2,480,500
Cattle Fee	0	300,460	0	-	-
Slaughter Fee	0	1,828	100,000	2,310,000	2,541,000
Veterinary	0	162,207	0	-	-
Agricultural Cess	0	292,659	0	-	-
fish permits	0	164	0	-	-

Storage charges, penalties, fines	0	4,208	200,000	2,420,000	2,662,000
KDSP County contribution	0		10,000,000	11,000,000	12,000,000
TOTAL	0	40,000,000	28,450,000	86,295,000	94,924,500
TOTAL	0	0	26,259,379	39,885,317	43,873,849

22.5 PART D: PROGRAM OBJECTIVES

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

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators.	Budget estimates 2022/2023	Actual 2022/2023	Baseline 2024/25	printed estimates 2025/2026	2026/2027	2027/2028
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
Policy and planning support services		Training and Capacity Building of Staffs and Other Committee Members	No of officers trained	0	0	0	10	20	23
		induction of board members		0	0	0	10	10	10
		preparation of 5 year municipality plans(IDEP)		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
	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	0	0	0
		formation and training disaster health safety committee	No of committee formed	0	0	0	5	2	2
		streetlight installation	No of streetlights installed	0	0	0	11	15	20
		Purchase of land	no of lands purchased	0	0	0	0	1	1
		Acquisition of Dumpsite	Number of dumpsites acquired				0	1	1

22.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES, SUB-PROGRAMS 2025/2026

PROGRAMME	OBJECTIVES	SUB PROGRAMMES	DEVELOPMENT	RECURRENT	PRINTED ESTIMATES PROJECTIONS		
					2025/2026	2026/2027	2027/2028
CP 1: Finance and Administration	To strengthen delivery and quality of	CP 1.1 Administration support services	-	25,159,379	25,159,379	27,675,317	30,442,849

support services	services	CSP 1.2 Finance and Planning	-	2,000,000	0	2,200,000	2,420,000
		Sub-total	-	27,859,379	25,159,379	269,875,317	32,862,849
CP2: Environment Services		CSP 2.2: Environment services	5,000,000	3,200,000	8,200,000	9,020,000	9,922,000
CP 3: Municipal Infrastructure and Disaster Management support services		CSP 3.1: Transport and Infrastructure	15,000,000	200,000	20,200,000	220,000	242,000
TOTAL			20,000,000	31,259,379	48,559,379	39,885,317	43,873,849

22.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026

Expenditure Classification	Actual Estimates	Baseline estimates	printed estimates	Projections	
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	0	17,112,809	28,559,379	22,615,317	24,876,849
Compensation to employees	0	15,112,809	23,959,379	26,355,317	28,990,849
Use of Goods	0	800,000	4,600,000	5,060,000	5,566,000
Capital Expenditure	0	13,000,000	20,000,000	21,000,000	23,100,000
Acquisition of Non-Financial assets	0	13,000,000	20,000,000	5,500,000	6,050,000
Total Expenditure of Vote	0	30,112,809	48,559,379	39,885,317	43,873,849

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

Economic Classification	Baseline	Printed estimates	Projections	
	2024/25	2025/2026	2026/2027	2027/2028
Programme 1: Finance and Administration support services				
Sub-Programme 1.1 Administration support services				
Current Expenditure	15,462,809	25,159,379	26,675,317	28,342,849
Compensation to Employees	15,212,809	23,959,379	25,355,317	26,890,849
Use of Goods and Services	400,000	1,200,000	1,320,000	1,452,000

Sub-Programme 1.1finance and administration				
Current Expenditure	50,000	0	2,970,000	3,267,000
Use of Goods and Services	50,000	0	2,970,000	3,267,000
Programme 2; Environment and Social services				
Current Expenditure	1,900,000	3,200,000	3,720,000	4,292,000
Use of Goods and Services	1,900,000	3,200,000	3,720,000	4,292,000
Capital Expenditure	5,000,000	5,000,000	5,500,000	6,050,000
Acquisition of Non-Financial Assets	5,000,000	5,000,000	5,500,000	6,050,000
Total	6,900,000	8,200,000	9,020,000	9,922,000
Programme 3: MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES				
Sub-Programme 3.1: TRANSPORT AND INFRASTRUCTURAL SERVICES				
Capital Expenditure	8,000,000	15,000,000	0	0
Acquisition of Non-Financial Assets	8,000,000	15,000,000	0	0
Recurrent expenditure	200,000	200,000	220,000	242,000
Use of Goods and Services	200,000	200,000	220,000	242,000
GRAND TOTAL	30,612,809	48,559,379	39,885,317	43,873,849

22.10 PART I: HEADS AND ITEMS

22.10.1 ADMINISTRATION SUPPORT SERVICES

A) ADMINISTRATION AND SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	BASELINE	PRINTED ESTIMATES	PROJECTIONS	
		2024/25	2025/2026	2026/2027	2027/2028
2110101	Basic salary	4,891,815	8,791,815	9,670,997	10,638,096
2110301	House allowances	1,483,044	1,483,044	1,631,348	1,794,483
2110314	Commuter allowances	1,628,268	1,828,268	2,011,095	2,212,204
2110320	Leave allowance	878,441	878,441	966,285	1,062,914
2210101	recruitment of board members	1,980,000	1,726,570	2,178,000	2,395,800
2210202	casual workers	1,827,852	6,827,852	7,510,637	8,261,701
	NITA	327,944	327,944	360,738	396,812
2710111	pension	542,412	542,412	596,653	656,319
2710102	gratuity	1,553,033	1,553,033	1,708,336	1,879,170
2210603	Rent	300,000	300,000	330,000	363,000
2110101	payment of electricity bills	-	100,000	110,000	121,000

3111002	Purchase of computer accessories	25,000	250,000	110,000	121,000
2211016	purchase of staff uniforms	25,000	100,000	-	-
2211101	General Office Supplies	-	450,000	495,000	544,500
TOTAL		15,462,809	24,909,379	25,159,379	30,140,349

b) FINANCE AND PLANNING SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	BASELINE	PRINTED ESTIMATES	PROJECTIONS	
		2024/25	2025/2026	2026/2027	2027/2028
2210303	Dsa	0	0	583,000	641,300
2211101	General Office Supplies	50,000		-	-
2210701	transport refund	0	0	660,000	726,000
2211101	Stationery	0	0	66,000	72,600
2211201	fuel for Vehicle (Km)	0	0	550,000	605,000
	Board allowances	0	0	770,000	805,000
2220101	Mv/ maintenance	0	0	165,000	181,500
2210708	trainer allowances	0	0	176,000	193,600
2210802	conference facilities	0	-	-	-
TOTAL		50,000	0	2,970,000	3,267,000

22.10.2 MUNICIPAL INFRASTRUCTURE AND DISASTER MANAGEMENT SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	BASELINE	PRINTED ESTIMATES	PROJECTIONS	
		2024/25	2025/26	2026/2027	2027/2028
2210303	Dsa	100,000		-	
2210801	Catering Services	100,000	200,000	220,000	242,000
	TOTAL RECURRENT	200,000	200,000	220,000	242,000
3111504	Purchase of skip loader	5,000,000	-	-	
3111402	Physical planning for keroka	3,000,000			
3111504	Civil works	-	15,000,000	16,500,000	18,150,000
	TOTAL DEVELOPMENT	8,200,000	15,000,000	16,500,000	18,150,000
TOTAL		8,200,000	15,200,000	16,720,000	18,392,000

22.10.3 ENVIRONMENT AND SOCIAL SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	BASELINE	PRINTED ESTIMATES	PROJECTIONS	
		2024/25	2025/26	2026/27	2027/2028
2211201	fuel for Vehicle (Km)	100,000	-	-	-
	M/V maintainance	100,000	-	-	-
	trainer allowances		200,000	220,000	242,000
2110202	casuals	1,200,000	3,000,000	3,500,000	4,050,000
	TOTAL REC	1,400,000	3,200,000	3,720,000	4,292,000
2211201	Fuel	0	5,000,000	5,500,000	6,050,000
	TOTAL DEV		8,200,000	9,020,000	9,922,000

22.11 LIST OF DEVELOPMENT PROJECTS

PROJECT NAME	LOCATION	BASELINE 2024/2025	PRINTED ESTIMATES 2025/2026
Fuel for Production	Flagship-keroka municipality	5,000,000	5,000,000
Construction of a Social Hall and Toilets	Flagship	3,000,000	5,000,000
Construction of storm water drainage systems and Culverts	Flagship	3,000,000	,000,000
Streets lights installation	Flagship	2,000,000	,000,000
TOTAL		13,000,000	20,000,000

CHAPTER TWENTY-THREE

VOTE: 5281000000

23.1 VOTE TITLE: NYAMIRA REVENUE BOARD

23.2 PART A: VISION

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

23.3 PART B: MISSION

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

23.4 PART C: BUDGET INFORMATION AND PERFORMANCE REVIEW

23.4.1 Expenditure trends

In the financial year 2024/2025 the department has been allocated a total of Ksh. 7,722,500 where Ksh. 7,722,500 is recurrent expenditure.

In the financial year 2025/2026 the department has been allocated a total of Ksh. 13,998,185 where Ksh. 13,998,185 is recurrent expenditure

23.4 Major services/outputs to be provided in MTEF period 2025/2026- 2027/2028

- Salary payment to 1 officer
- Purchases of office Equipment and operations.
- Payment of utilities and bills
- board allowance paid
- Revenue enhancement
- Revenue administration
- Preparation of the Finance Act

23.4.3 SUMMARY OF REVENUE SOURCES 2025/2026

No.	Revenue Source	Baseline Estimate 2024/2025	Printed Estimate 2025/2026	Estimate 2026/2027	Estimate 2027/2028
1	Equitable share	7,722,500	13,998,185	15,398,004	16,937,804
TOTAL		7,722,500	13,998,185	15,398,004	16,937,804

23.5 PART D: PROGRAM OBJECTIVES

Programme	Strategic Objectives	Outcomes
General administration, policy planning and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery by 90%	Improved satisfaction in service delivery
Resources Mobilization	To enhance additional resources for better service delivery to the county citizen.	

23.5.1 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES 2025/2026

PROGRAMME	OBJECTIVES	SUB-PROGRAMMES		PRINTED ESTIMATES	PROJECTIONS	
			RECC.	2025/2026	2026/2027	2027/2028
General administration policy planning support services	Enhancing institutional efficiency and effectiveness in service delivery	General administration and Support Services	2,998,185	2,998,185	3,298,004	3,627,804
		Policy development and planning	0	0	0	0
		TOTAL	2,998,185	2,998,185	3,298,004	3,627,804
Resources Mobilization	To enhance additional resources for better service delivery to the county citizen.	Internal Resources Mobilization	11,000,000	11,000,000	12,100,000	13,310,000
		TOTAL	11,000,000	11,000,000	12,100,000	13,310,000
		GRAND TOTAL	13,998,185	13,998,185	15,398,004	16,937,804

.5.2 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026

ECONOMIC CLASSIFICATION	baseline estimates	Printed estimates	Projected Estimates	
	2024/2025	2025/2026	2026/2027	2027/2028
Current Expenditure	7,722,500	13,998,185	15,398,004	16,937,804
Compensation to Employees	2,000,000	1,775,685	1,953,254	2,148,579
Social Benefits	722,500	722,500	794,750	874,225
Use of Goods and Services	5,000,000	11,500,000	12,650,000	13,915,000
Total Expenditure	7,722,500	13,998,185	15,398,004	16,937,804

PART G: SUMMARY OF EXPENDITURE OF PROGRAMMES BY PROGRAMME AND SUB-PROGRAMMES BY VOTE AND ECONOMIC CLASSIFICATION 2025/2026-2027/2028

Economic Classification	actual estimates	baseline estimates	Printed Estimates	Projected Estimates	
	2022/2023	2024/2025	2025/2026	2026/2027	2027/2028
Programme 1: Policy Planning, General Administration and Support Services					
Sub-Programme 1.1 Administration support services					
Current Expenditure	-	3,622,500	2,998,185	3,298,004	3,627,804
Compensation to Employees	-	2,000,000	1,775,685	1,953,254	2,148,579
Use of Goods and Services	-	900,000	500,000	550,000	605,000
Social Benefit	-	722,500	722,500	794,750	874,225
Programme 1: Resource Mobilization					
Sub-Programme 1.1: Resource Mobilization					
Current Expenditure	0	4100000	11,000,000	12,100,000	13,310,000
Use of Goods and Services	0	4100000	11,000,000	12,100,000	13,310,000
Other recurrent	0	0	0	0	0
Total Expenditure	0	7,722,500	13,998,185	15,398,004	16,937,804

23.7PART H: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026-2027/2028

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline	Budget Estimate	Estimates	Estimates
				Estimates 2024/2025	2025/2026	2026/2027	2027/2028
Name of Programme: General Administration, Policy and Planning and Support services							
Outcome: Facilitation of office operations							
SP 1.1 General administration and support services	Directorate of Admin.	Employee compensated (Payment of salaries, Wages and other Remunerations	No of Payroll processed	1	1	1	1
		Payment of utilities and bills	No of utilities paid	3	3	3	3
		General office purchases (Furniture and other office equipment)	No of office equipment and operations purchased	2	2	2	2
		Training and capacity building of staffs	No of staffs trained	1	1	1	1
Name of Programme: Resource mobilization							
Outcome:							
SP 2.1 Resource mobilization	Directorate of Resource mobilization	Revenue enhancement	Revenue enhancement	250000000	7000000	10,000,000	10,000,000
		Revenue administration cost	cost of revenue administration	250000	4000000	5000000	5000000
		Board Allowances	No of staff paid	10	10	10	10
		Preparation of the finance Act	No of finance acts prepared	1	1	1	1

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

24.8.1 GENERAL ADMINISTRATION, POLICY PLANNING AND SUPPORT SERVICES

A) GENERAL ADMINISTRATION AND SUPPORT SERVICES

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	Estimates	projections	
			2025/2026	2026/2027	2027/2028
2110100	2110101	Basic salaries	975,685	1,073,253	1,180,579
2110300	2110301	House allowance.	480,000	528,000	580,800
2110300	2110314	Transport allowance	240,000	264,000	290,400
2110300	2110320	Leave allowance	80,000	88,000	96,800

2710100	2120101	NSSF	600,000	660,000	726,000
2710100	2120103	Pension	61,300	67,430	74,173
2210700	2210799	Training levy	61,200	67,320	74,052
2210100	2210101	Electricity	40,000	44,000	48,400
2210200	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	24,000	26,400	29,040
	2210202	internet connection	26,000	28,600	31,460
2210800	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	10,000	11,000	12,100
2211200	2211201	Fuel	200,000	220,000	242,000
2211100	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	200,000	220,000	242,000
		TOTAL	2,998,185	3,298,003	3,627,804

B) RESOURCE MOBILIZATION

ITEM CODE	SUB ITEM CODE	SUB ITEM DESCRIPTION	printed estimates	projections	
			2025/2026	2026/2027	2027/2028
2210300	2210301	Travel cost	500,000	550,000	605,000
2210300	2210303	Daily Subsistence Allowance	2,290,000	2,519,000	2,770,900
2211100	2210502	Printing and publishing	150,000	165,000	181,500
2211200	2211201	Refined Fuels and Lubricants for Transport	2,500,000	2,750,000	3,025,000
2220100	2220101	Maintenance Expenses - Motor Vehicles and cycles	500,000	550,000	605,000
	2211102	purchase of Revenue collection Gadgets	1,800,000	1,980,000	2,178,000
2210500	2210504	Advertising, Awareness and Publicity Campaigns	200,000	220,000	242,000
	2210301	transport reimbursement	500,000	550,000	605,000
2211100	2211101	Stationery	60,000	66,000	72,600
	2211016	purchase of uniforms	700,000	770,000	847,000
	2210801	Catering	500,000	550,000	605,000
2210700	2210704	Conference facility	300,000	330,000	363,000
	2210809	Board allowance	1,000,000	1,100,000	1,210,000
		TOTAL	11,000,000	12,100,000	13,310,000

23.9 PART J: PERSONNEL ESTABLISHMENT

NO OF INPOST	JOB GROUP	PRINTED ESTIMATES	BUDGET ESTIMATE
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		2024/2025	2025/2026
1	R	2,722,500	2,498,185
1		2,722,500	2,498,185

CHAPTER TWENTY-FOUR

24.0 VOTE: 5281000000

24.1 VOTE TITLE: NYAMIRA DISABILITY BOARD

24.2 PART A: VISION

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

24.3 PART B: MISSION

In the financial year 2024/2025 the department was allocated a total of Ksh.6, 222,500 where Ksh.6, 222,500 was recurrent expenditure.

In the financial year 2025/2026 the department has been allocated a total of Ksh.4, 998,185 where Ksh.4, 998,185 is recurrent expenditure.

24.4 Major services/outputs to be provided in MTEF period 2025/2026- 2027/2028

- Salary payment to 1 officer
- Purchases of office Equipment and operations.
- Payment of utilities and bills
- board allowance paid
- Training and capacity building

24.4.5 SUMMARY OF THE REVENUE SOURCES 2025/2026

Num ber	Revenue Source	Baseline Estimate 2024/2025	Printed estimate 2025/26	Estimate 2026/2027	Estimate 2027/28
1	Equitable share	6,222,500	4,998,185	5,498,004	6,047,804
		6,222,500	4,998,185	5,498,004	6,047,804

24.5 PART D: PROGRAMS OBJECTIVES

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

24.6 PART E: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2025/26

Programme	Baseline Estimate	Printed Estimate	Estimate	Estimate
	2024/2025	2025/2026	2026/2027	2027/2028
P1 General administration,	6,222,500	4,998,185	5,498,004	6,047,804

policy planning and support services				
SP1.1 General administration and support services	4,722,500	3,998,185	4,398,004	4,837,804
SP1.2 Policy and planning services	1,500,000	1,000,000	1,100,000	1,210,000
Total	6,222,500	4,998,185	5,498,004	6,047,804

24.7 PART F: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/26

Economic Classification	Baseline Estimate	Printed Estimate	Projected Estimate	Projected Estimate
	2024/25	2025/2026	2026/27	2027/2028
Current Expenditure	6,222,500	4,998,185	5,498,004	6,047,804
Compensation to Employees	2,000,000	1,775,685	1,953,254	2,148,579
Social Contributions	722,500	722,500	794,750	874,225
Use of Goods and Services	3,500,000	2,500,000	2,750,000	3,025,000
Other Recurrent	0	0	0	0
Other Government Transfers	0	0	0	0
Capital Expenditure	0	0	0	0
Acquisition of Non-Financial Assets	0	0	0	0
Other Development	0	0	0	0
Total Expenditure	6,222,500	4,998,185	5,498,004	6,047,804

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

Economic Classification	Baseline Estimate	Printed estimate	Projected Estimate 2026/27	Projected estimate 2027/2028
	2024/25	2025/26	Projected Estimate	Projected estimate
Programme 1: Policy Planning, General Administration and Support Services				
Sub-Programme 1.1 Administration support services				
Current Expenditure	4,722,500	3,998,185	4,398,004	4,837,804
Compensation to Employees	2,000,000	1,775,685	1,953,254	2,148,579
Social benefit	722,500	722,500	794,750	874,225
Use of Goods and Services	2,000,000	1,500,000	1,650,000	1,815,000
Other Recurrent	0	0	-	-
Sub-Programme 1.2 Policy Planning				
Current Expenditure	1,500,000	1,000,000	1,100,000	1,210,000
Compensation to Employees	0	0	0	0
Use of Goods and Services	1,500,000	1,000,000	1,100,000	1,210,000

Capital Expenditure	0	0	0	0
Capital transfers other urgency (Disability fund)	0	0	0	0
GRAND TOTAL	6,222,500	4,998,185	5,498,004	6,047,804

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

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Actual Estimate 2023/2024	Baseline Estimate 2024/2025	Printed estimate 2025/26	Projected Estimate 2026/27	Projected estimate 2027/28
Name of Programme: General Administration, Policy and Planning and Support services								
Outcome: Facilitation of office operations								
SP 1.1 General administration and support services	Directorate of Admin.	Employee compensated (Payment of salaries, Wages and other Remunerations	No of Payroll processed	0	1	1	1	1
		Availability basic amenities	No of utilities paid	0	2	2	2	2
		Office equipment and operations purchased	No of office equipment and operations purchased	0	14	14	14	14
SP 1.2 SP 1.2 policy and planning services	Directorate of Admin	Training and capacity building of staffs	No of staffs trained	0	1	1	1	1
		Board allowance paid	No of staff paid	0	1	1	1	1

24.10 PART I: HEADS AND ITEM23.10.1 P.1 GENERAL ADMINISTRATION AND SUPPORT SERVICES, POLICY PLANNING

A GENERAL ADMINISTRATION AND SUPPORT SERVICES

SUB-ITEM CODE	SUB ITEM DESCRIPTION	Baseline Estimate 2024/2025	Printed estimates 2025/2026	ESTIMATES 2026/2027	ESTIMATES 2027/2028
2110101	Basic salary	975,000	975,685	1,073,253	1,180,579
2110301	House allowances	480,000	480,000	528,000	580,800
2110314	Transport Allowance	240,000	240,000	264,000	290,400
2110320	Leave allowance	80,000	80,000	88,000	96,800
2710111	NSSF	666,000	666,000	732,600	805,860
2120103	Pension	15,100	15,100	16,610	18,271
2210799	NITA	41,400	41,400	45,540	50,094

2210101	Electricity	250,000	250,000	275,000	302,500
2210102	Water	250,000	250,000	275,000	302,500
3110902	Office furniture and fittings	1,225,000	500,000	550,000	605,000
2220101	Maintenance of M/v	250,000	250,000	275,000	302,500
2211201	Purchase of fuel and lubricants	250,000	250,000	275,000	302,500
TOTAL		4,722,500	3,998,185	4,398,003	4,837,803

B POLICY AND PLANNING

SUB-ITEM CODE	SUB ITEM DESCRIPTION	BASELINE ESTIMATE 2024/2025	PRINTED ESTIMATE 2025/2026	ESTIMATES 2026/2027	ESTIMATES 2027/2028
	Board Allowance	1000,000	500,000	550,000	605,000
2210711	Training For Staff	500,000	500,000	550,000	605,000
Total Sub-Programme		1,500,000	1,000,000	1,100,000	1,210,000

CHAPTER TWENTY FIVE

5283: NYAMIRA INVESTMENT CORPORATION

25.1 Expenditure Trends

In the financial year 2025/2026 the department has been allocated a total of Ksh. 3,722,500 .

25.2 Major services/outputs to be provided in MTEF period 2025/2026- 2027/2028

- Salary payment to 1 CEO
- Establishment and Operationalization of investment Corporation

25.3 SUMMARY OF REVENUE SOURCES 2025/2026

No.	Revenue Source	Actual Estimate 2023/24	Baseline Estimates 2024/25	Budget Estimate 2025/2026	Estimate 2026/2027	Estimate 2027/28	Item Codes
1	Equitable share	0	9,722,500	5,498,185	6,048,004	6,652,804	9910101
TOTAL		0	9,722,500	5,498,185	6,048,004	6,652,804	

25.4 PROGRAM OBJECTIVES AND OUTCOMES

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

25.5 SUMMARY OF EXPENDITURE BY PROGRAMS AND SUB-PROGRAM

5281: NYAMIRA REVENUE BOARD		
General administration policy planning support services	Payment of salaries and wages(recruitment of The Chief Executive Officer)	2,000,000
	Social contribution for the new CEO	498,185
	Establishment and Operationalization of investment Corporation.	3,000,000
Sub-total		5,498,185

25.6 SUMMARY OF THE REVENUE SOURCES 2025/2026-2027/2028

	REVENUE SOURCES	Actual 2023/2024	Baseline 2024/25	Approved estimates 2025/2026	2026/2027	2027/2028
1	Equitable Sharable Revenue	0	9,722,500	5,498,185	6,048,004	6,652,804

25.7: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES, 2025/2026-2027/2028

Prog ram	Delivery Unit	Key Outputs	Key Performance Indicators	Actual s	Basel ine	ESTIM ATES	Projections	
				2023/2 024	2024/ 2025	2025/2 026	2026/ 2027	2027/ 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	0	1	1	3	5
		SP 1.2 Policy and planning						
		Establishment and operationalization of corporation	No to be established	0	1	1	5	5
		investors conference	No of conferences held	0	1	0	1	2

25.8: Summary of Expenditure by Economic Classification of Sub-Programme

Programme Description	Actuals Expenditure	Approved Budget	Actual Expenditure	Approved Estimates
		2023/2024	2024/2025	2025/2026
General Administration, Policy Planning and Support Services	0	9,722,500	7,498,185	General Administration, Policy Planning and Support Services
Economic Classification	2023/2024		2024/2025	2025/2026
Recurrent Expenditure	0		9,722,500	5,498,185
Compensation of Employees	0		2,722,500	2,498,185
Goods and Services	0		7,000,000	3,000,000
Capital Expenditure		0	0	0
Acquisition of Non-Financial Assets	0		0	0
Total Expenditure	0		9,722,500	5,498,185

25.9: Classification by Vote, Head and Item

ITEMISED BUDGET - GENERAL ADMINISTRATION							
Item Code	Sub-Item Code	Item Description	Actuals	Baseline	Printed Estimates	Projections	
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2110101	2110101	Basic Salary	0	2,000,000	2,000,000	2,200,000	2,420,000
2110300	2110320	Leave allowance	0	722,500	498,185	548,004	602,804
sub-total				2,722,500	2,498,185	2,748,004	3,022,804

POLICY PLANNING

Item Code	Sub-Item Code	Item Description	Actuals 2023/2024	Baseline 2024/2025	Printed Estimates 2025/2026	2026/2027	2027/2028
2210300	2210303	DSA	0	1,500,000	620,000	682,000	750,200
2210300	2210301	Travel cost	0	1,420,000	500,000	550,000	605,000
	3111401	feasibility study	0	2,000,000	500,000	550,000	605,000

2211100	2211101	General office Supplies (papers, pencils, forms, small office equipment	0	500,000	380,000	418,000	459,800
2210300	2210302	Accommodation - Domestic Travel	0	920,000	500,000	550,000	605,000
2211200	2211201	Refined Fuels and Lubricants for Transport	0	660,000	500,000	550,000	605,000
		TOTAL	0	7,000,000	3,000,000	3,300,000	3,025,000
		PROGRAMME TOTAL	0	9,722,500	5,498,185	6,048,004	6,047,804

25.10: DETAIL OF COMPENSATION TO EMPLOYEES

Job Group	No Of in Post	Actuals	Baseline Estimates	Actual	Printed
		2023/2024	2023/2024	Estimates 2024/2025	Estimates 2025/2026
S	1	0	0	2,722,500	2,498,185

CHAPTER TWENTY SIX

26.0 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 and its affiliated natural resources.

26.3 PART B: MISSION

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

26.4 PART C BUDGET INFORMATION AND PERFORMANCE REVIEW

26.4.1 Expenditure trends

In the Budget for the financial year 2024/2025, Nyamira Water and Sanitation Company was allocated a total of Ksh. 30,000,000. In the first supplementary budget of the the same financial year 2024/2025, the department was allocated a total of ksh.35, 000,000.

In the current budget for financial year 2025/2026, the Nyamira Water and Sanitation Company has been allocated Ksh. 30,501,185 for recurrent expenditure, and a total of Ksh. 30,000,000 for development expenditure. The total allocation is Ksh. 60,501,185 expected to deliver interventions.

26.4.2 Major services/outputs to be provided in MTEF period 2025/2026

- Payment of Salaries and Wages (Recruitment) of the CEO.
- Payment of utility and bills.
- Purchase of office supplies, furniture and fittings.
- Payment of Board allowances.
- Operationalization of the water company.
- Payment of water pumping electricity bill.
- Payment of operations and maintenance.
- Solarization of water pumping.

26.4.5 SUMMARY OF THE REVENUE SOURCES 2025/2026 -2027/2028

NO	REVENUE SOURCES	Actual Estimates 2023/2024	Baseline Estimates 2024/2025	Printed Estimates 2025/2026	Projected Estimates 2026/2027	Projected Estimates 2027/2028	ITEM CODE
1	Equitable Sharable Revenue	-	35,000,000	60,501,185	66,551,304	73,206,434	9910101
GRAND TOTAL		-	35,000,000	60,501,185	66,551,304	73,206,434	

26.5 PART D: PROGRAMS OBJECTIVES

Program	Strategic Objectives	Outcome
General Administration, Policy planning, and support services	Enhancing institutional efficiency and effectiveness in implementation and service delivery.	Improved satisfaction in service delivery
Nyamira Water and Sanitation Company	Sustain access to water supply and services	Additional Households having access to clean and safe water.

26.6 PART E: SUMMARY OF THE PROGRAMME OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/2026 – 2027/2028

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates	Printed Estimate	Projected Estimate	
				2024/2025	2025/2026	2026/2027	2027/2028
Program 1: Policy, Planning, general administration and support services							
General Administration	Administration	Efficient and Effective services Delivered	Salaries and utilities paid	4	4	4	4
			Payroll processed	12	12	1	1
	Administration	Utility bills	Bills paid	4	2	2	3
	Administration	Training and capacity building	No of courses attended	2	2	3	3
	Administration	Office supplies	No. Office supplies delivered	5	5	5	5
	Administration	Fuel and lubricants	Liters supplied	40,000	50,000	60,000	70,000

26.7 PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUBPROGRAMMES, 2025/2026 - 2027/2028

NYAMIRA WATER AND SANITATION COMPANY						
	Actual Estimates 2023/2024	Baseline Estimates 2024/2025	Printed 2025/2026	Projected 2026/2027	Projected 2027/2028	Item Code
General Administration, Policy Planning and Support Services	0	35,000,000	60,501,185	66,551,304	73,206,434	100105269
Sub-total	0	35,000,000	60,501,185	66,551,304	73,206,434	

26.8 PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026 – 2027/2028

Economic Classification	Actual Estimates 2023/2024	Baseline Estimates 2024/2025	Printed Estimates 2025/2026	Projected Estimates 2026/2027	Projected Estimates 2027/2028
Current Expenditure	-	35,000,000	30,501,185	33,551,304	36,906,434
Compensation to Employees	-	2,000,000	20,000,000	22,000,000	24,200,000
Social Contribution	-	722,500	2,498,185	2,748,004	3,022,804
Use of Goods and Services	-	32,277,500	8,003,000	8,803,300	9,683,630
Other Recurrent	-	0	0	0	0
Capital Expenditure	-	-	30,000,000	33,000,000	36,300,000
Acquisition of Non-Financial Assets	-	-	40,000,000	44,000,000	48,400,000
Total Expenditure	-	35,000,000	60,501,185	66,551,304	73,206,434

24.9 PART H; SUMMARRY OF EXPENDITURE BY PROGRAM, SUB-PROGRAMMEAND ECONOMIC CLASSIFICATION 2025/2026 – 2027/2028

Economic Classification	Actual Estimates 2023/2024	Baseline Estimates 2024/2025	Printed Estimates 2025/2026	Projected Estimates 2026/2027	Projected Estimates 2027/2028
Current Expenditure	-	35,000,000	30,501,185	33,551,304	36,906,434
Compensation to Employees	-	2,000,000	20,000,000	22,000,000	24,200,000

Social Contribution	-	722,500	2,498,185	2,748,004	3,022,804
Use of Goods and Services	-	32,277,500	8,003,000	8,803,300	9,683,630
Other Recurrent	-	-	0	0	0
Capital Expenditure	-	-	30,000,000	33,000,000	36,300,000
Acquisition of Non-Financial Assets	-	-	40,000,000	44,000,000	48,400,000
Total Expenditure	-	35,000,000	60,501,185	66,551,304	73,206,434

26.10 PART I: HEADS AND ITEMS

24.10.1 NYAMIRA WATER AND SANITATION COMPANY

a) General administration, policy planning and support services

Sub Item Code	Item Description	Baseline Estimates 2024/2025	Printed Estimates 2025/2026	Printed Estimates 2026/2027	Projected 2027/2028
2110101	Basic Salary	2,000,000	20,000,000	22,000,000	24,200,000
2120101	Social Contribution	722,500	2,498,185	2,748,003	3,022,804
2210809	Board Allowance	2,000,000	1,000,000	1,100,000	1,210,000
2211005	Purchase of chemicals	0	4,000,000	4,400,000	4,840,000
2211016	Purchase of PPES	0	1,000,000	1,100,000	1,210,000
2210102	Water bill		200,000	220,000	242,000
2210101	Electricity bill		800,000	880,000	968,000
2211201	Fuel and lubricants	1,777,500	503,000	553,300	608,630
2211103	Sanitary and Cleaning Materials	0	100,000	110,000	121,000
3110901	Purchase of office furniture	2,000,000	300,000	330,000	363,000
2211101	General office Supplies	22,500,000	100,000	110,000	121,000
2210704	Capacity Building	4,000,000	0	0	0
	RECCURENT TOTAL	35,000,000	30,501,185	33,551,304	36,906,434
	DEVELOPMENT TOTAL	0	30,000,000	33,000,000	36,300,000
GRAND TOTAL		35,000,000	60,501,185	66,551,304	73,206,434

Details of Development Projects

Project Name/ Description	Allocation (Ksh).
Solarization of water pumping	15,000,000
Seed Capital	15,000,000
Total	30,000,000

7.12 PART J: PERSONNEL ESTABLISHMENT

JOB GROUP	NUMBER OF INPOST	Baseline Annual Salary Estimate	Printed Annual Salary Estimate	Projected Estimates	
		2024/2025	2025/2026	2026/2027	2027/2028
	-	2,722,500	22,498,185	24,748,004	27,222,804
TOTAL	-	2,722,500	22,498,185	24,748,004	27,222,804