

COUNTY GOVERNMENT OF BUSIA

P.O.BOX PRIVATE BAG-50400

BUSIA, KENYA

COUNTY TREASURY





APPROVED BUDGET ESTIMATES

FOR THE

FINANCIAL YEAR 2025/2026

AND

MEDIUM-TERM EXPENDITURE FRAMEWORK



AUGUST 2025

FOREWORD

The Budget Estimates for the Financial Year 2025/2026 and the accompanying Medium-Term Expenditure Framework (MTEF) have been prepared as a consultative policy and planning document that integrates the County Government's development priorities with the available resource envelope. This document has been developed in compliance with the Constitution of Kenya, 2010, and Sections 128 and 129 of the Public Finance Management (PFM) Act, 2012, along with its attendant regulations of 2015 and other enabling legislation.

The estimates have been aligned to the County Integrated Development Plan (CIDP) 2023–2027, the Annual Development Plan (ADP) for FY 2025/2026, the County Fiscal Strategy Paper (CFSP) for FY 2025/2026, the National Budget Policy Statement (BPS) 2025, County Allocation of Revenue Bill 2025 (CARB), the Fourth Medium Term Plan (MTP IV) 2023–2027, and the Bottom-up Economic Transformation Agenda (BeTA).

The total budget estimates for FY 2025/2026 amount to **Kshs. 10.038 billion**. Of this, the County Government expects to receive **Kshs. 7.862 billion** as equitable share from the National Government, **Kshs. 936.652 million** in the form of loans and conditional grants and balances brought forward for the FY 2024/2025 of **Kshs. 531.808 Million**. Additionally, the County Government projects to raise **Kshs. 707.3 million** from own-source revenue. This comprises Kshs. **399.8 million** from various local revenue streams and **Kshs. 307.5 million** as Appropriation-in-Aid (A-i-A) under the Department of Health Services and Sanitation.

The projected expenditure for FY 2025/2026 also totals **Kshs. 10.038 billion**. Of this, **Kshs. 6.996 billion (69.69%)** has been allocated to recurrent expenditure, while **Kshs. 3.042 billion (30.31%)** is earmarked for development expenditure.

The County Treasury remains committed to supporting all departments in the effective implementation of the planned programmes. It will also enforce prudent financial management and fiscal discipline in line with the principles set out in the Constitution, the PFM Act, and other relevant legislation.

Hon. Douglas Ejakait Okiring.
County Executive Committee Member – County Treasury and Economic Planning.

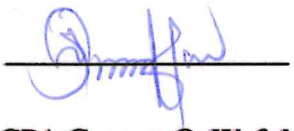
ACKNOWLEDGEMENT

The preparation of the FY 2025/2026 Budget Estimates and MTEF was a comprehensive, inclusive, and participatory process. I am deeply grateful for the invaluable inputs and collaboration from all stakeholders involved.

I wish to acknowledge the commitment and contributions of the County Executive Committee Members, Chief Officers, Directors, and the County Assembly. Special appreciation goes to the CECM for County Treasury and Economic Planning for his strategic leadership and unwavering support throughout the process.

My sincere thanks to Mr. Evans Wandera Wangata, Director of Budget, for his outstanding leadership in coordinating the preparation of this document. I also commend the efforts of Mr. Jesse Mang'eni (Deputy Director), Mr. Amos Owana Imooh, Mr. William Chepkwony, Ms. Maureen Anyango Ochieng, Mr. Kevin Otieno Omondi, Mr. Abdallah Issa Omusugu, Ms. Beverly Anyokorit Ote, Ms. Marlene Ursula Ajiambo, Mr. Chrispinus Oroni, Mr. Tiberious Muganda, Ms. Verah Ingutia, Ms. Sherry Okuku, Ms. Emily Chemusto, Ms. Mercy Minayo, and all departmental budget officers for their dedication and professionalism during the compilation and finalization of this budget.

Lastly, I express my heartfelt gratitude to His Excellency the Governor for his continued moral support, insightful guidance, and for fostering an enabling environment that made the successful preparation of this budget possible.



CPA Gypson O. Wafula

CHIEF OFFICER – COUNTY TREASURY

LIST OF ABBREVIATIONS AND ACRONYMS

AIA	Appropriation in Aid
ASDSP	Agricultural Sector and Development Support Programme
ATC	Agricultural Training Centres
BCRH	Busia County Referral Hospital
BPS	Budget Policy Statement
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development and Education
FY	Financial Year
ICT	Information Communication Technology
KICOSCA	Kenya Inter County Sports Association
KNBS	Kenya National Bureau of Statistics
KYISA	Kenya Youth Inter-County Sports Association
KSHs.	Kenya Shillings
MTEF	Medium Term Expenditure Framework
PLWDs	Persons Living with Disabilities
RAS	Recirculating Aquaculture System
REREC	Rural Electrification and Renewable Energy Corporation
RMNCAH	Reproductive Maternal, Neonatal, Child and Adolescent Health
SCH	Sub-County Hospital
SDGs	Sustainable Development Goals
SHA	Social Health Authority
TVET	Technical and Vocational Education and Training
UNICEF	United Nations Children's Funds
VTCs	Vocational Training Centres

Sign: ..... Date 5th of August, 2025

TABLE OF CONTENTS

FOREWORD I

ACKNOWLEDGEMENT II

LIST OF ABBREVIATIONS AND ACRONYMS III

TABLE OF CONTENTS IV

SUMMARY OF REVENUE AND EXPENDITURE FOR FY 2025/2026 1

REVENUE ESTIMATES FOR THE FY 2025/2026 AND MEDIUM TERM 4

SUMMARY OF EXPENDITURE BY VOTE AND CATEGORY FOR THE FY 2025/2026 9

SUMMARY OF EXPENDITURE BY VOTE AND PROGRAMME FOR FY 2025/2026 AND MEDIUM TERM 10

1. Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness 12
2. Department of Trade, Investment, Industrialization, Cooperatives Small and Micro Enterprise (SME) 23
3. Department of Education and Industrial Skills Development 28
4. The County Treasury and Economic Planning 33
5. Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services 38
6. Department of Transport, Roads and Public Works 44
7. Department of Public Service Management 51
8. Department of Lands, Housing and Urban Development 56
9. Department of Water, Environment, Irrigation, Natural Resources and Climate Change 62
9. Department of Health Services and Sanitation 69
10. County Public Service Board 80
11. County Law Office 83
12. Department of Strategic Partnerships and Digital Economy 86
13. The Governorship 91
14. County Assembly 96

ANNEX 1: COUNTY RECURRENT BUDGET FY 2025/2026 AND MEDIUM TERM 100

ANNEX 2: COUNTY DEVELOPMENT BUDGET FY 2025/2026 AND MEDIUM TERM 232

ANNEX 3: DETAILED CAPITAL PROJECTS 241

ANNEX 4: WARD PROJECTS FY 2025/2026 263

ANNEX 5: PUBLIC PARTICIPATION REPORT 285

ANNEX 6: PUBLIC PARTICIPATION ADVERT 288

Sign: ..... Date 5th of August, 2025

SUMMARY OF REVENUE AND EXPENDITURE FOR FY 2025/2026

DESCRIPTION	%	AMOUNT (Kshs.)
Total Revenue	**100%**	**10,037,752,683**
Equitable Share	78.32%	7,862,026,089
Total Own Source Revenue	**7.05%**	**707,267,427**
Local Revenue	3.98%	399,771,576
Appropriation in Aid	3.06%	307,495,850
Other Loans and Grants	**9.33%**	**936,651,545**
Balance brought down FY 24/25	**5.30%**	**531,807,622**
Total Expenditure	**100%**	**10,037,752,683**
County Executive Recurrent	61.13%	6,136,118,987
County Executive Capital	29.77%	2,987,751,130
County Assembly Recurrent	8.56%	859,382,566
County Assembly Capital	0.54%	54,500,000

The table above shows the revenue and expenditure estimates for the FY 2025/2026. With respect to the revenue projections, equitable share has the highest percentage allocation of **78.32%** followed by other loans and grants with **9.33%**, County own source revenue at **7.05%** and the least being balance brought forward for the FY 24/25 at **5.3%.**

Risk to Revenue Collection and Budget Implementation

Natural calamities, particularly frequent flooding, present a significant risk to Busia County's development agenda. These events can disrupt revenue collection and delay or derail the implementation of key programs and projects. In the absence of adequate contingency measures, resources may be diverted from planned initiatives to disaster response efforts, undermining overall budget execution and development outcomes.

Additionally, shortfalls in projected revenue, pose a serious risk to budget implementation. Overestimation of revenue can lead to funding gaps, forcing the County to cut back or stall priority projects mid-year, thereby affecting service delivery and development progress.

Linkages

The budget-making process is a continuous and interconnected cycle that spans formulation, implementation, and evaluation phases. The FY 2025/2026 Budget Estimates for Busia County are aligned with key policy and planning documents, ensuring consistency, transparency, and strategic allocation of resources.

Sign: ..... Date 5th of August, 2025

Firstly, the **Budget Policy Statement (BPS) 2025** provides national fiscal parameters, including equitable share and conditional grant allocations, which guide county-level budgeting. The BPS serves as a policy anchor, justifying resource allocations in the budget estimates to reflect national priorities and fiscal constraints.

Secondly, the budget estimates are directly linked to the **County Integrated Development Plan (CIDP) 2023–2027**, which outlines the county's medium-term development goals. This ensures that the FY 2025/2026 allocations support long-term strategic objectives, providing continuity and coherence in development planning.

In addition, the **Annual Development Plan (ADP) 2025/2026** translates the CIDP into actionable programs for the year. The ADP identifies specific priorities, projects, and initiatives that are reflected in the budget estimates, justifying how annual resources are directed towards impactful development outcomes.

Moreover, the **County Fiscal Strategy Paper (CFSP) 2025/2026**, prepared in accordance with Section 117 of the Public Finance Management (PFM) Act and Regulation 26(4) of the PFM Regulations 2015, sets out the fiscal framework, including departmental expenditure ceilings. These ceilings provide a justified basis for the distribution of resources among departments, promoting fiscal discipline and prudent public spending.

Finally, the **County Budget Review and Outlook Paper (CBROP) 2024** informs the budget by reviewing fiscal performance and setting preliminary ceilings based on revenue trends and expenditure outcomes. This ensures that the FY 2025/2026 Budget Estimates are grounded in realistic assumptions and responsive to the county's fiscal position.

Adherence to fiscal responsibility principles

In line with Article 201 of the constitution 2010 and section 107 of the PFM Act, 2012 the County Government has adhered to the fiscal responsibility principles as outlined below:

I. **The County Government's recurrent expenditure shall not exceed the County Government's total revenue;** The County Government has always prepared and implemented a balanced budget with a maximum of **70 percent** allocated to recurrent expenditure while a minimum of **30 percent** allocated to development expenditure. In the Financial Year 2025-2026 Budget Estimates, the County has projected an allocation of **69.69 percent** on recurrent expenditure and **30.31 percent** on development expenditure.

II. **Over the medium term a minimum of thirty percent of the County Government's budget shall be allocated to the development expenditure;** over the medium term the County Government has maintained a minimum of **30 percent** on development budget.

Sign: ..... Date 5th of August, 2025

III. **The County Government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the County government's total revenue as prescribed by the County Executive Member for finance in regulations and approved by the County Assembly;** In line with section 25(1) (b) of the PFM (County Governments) regulations 2015, County Governments are required not to exceed 35 percent of their total revenue on wages and benefits. In the FY 2025/2026 Budget Estimates, the County Government wage bill stands at **44.8 percent** which is higher than the stipulated **35 percent**. The high wage bill is as a result of the County absorbing and retaining former employees from the defunct local authority as well as recruitment of new technical staff across the departments. Continued implementation of collective bargaining agreements by staff has also resulted in increased wage bill. The County Public Service Board has implemented various mechanisms aimed at addressing the high wage bill which include non-replacement of retired non-technical staff as well as employing staff at entry level job groups which attract lower salaries.

Sign: ..... Date 5th of August, 2025

REVENUE ESTIMATES FOR THE FY 2025/2026 AND MEDIUM TERM

Revenue Sources	Actuals	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	Revised Revenue Estimates	Approved Revenue Estimates	Projection	
	FY 2022 2023	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
Administrative Services	**3,066,850**	**3,730,000**	**3,133,500**	**3,373,535**	**3,373,535**	**11,504,805**	**12,655,286**	**13,920,814**
Fire Safety	2,472,800	2,870,000	2,986,500	2,720,080	2,720,080	11,004,805	12,105,286	13,315,814
Impounding/Clamp. Fees	594,050	860,000	147,000	653,455	653,455	500,000	550,000	605,000
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	**51,387,342**	**72,727,825**	**66,381,310**	**115,350,776**	**115,350,776**	**77,827,240**	**85,609,964**	**94,170,960**
Sugar Cane Cess	17,144,545	18,000,000	15,310,287	20,359,000	20,359,000	20,000,000	22,000,000	24,200,000
Transit Produce Cess	25,158,400	32,000,000	37,243,969	30,674,240	30,674,240	30,674,240	33,741,664	37,115,830
Tobacco Cess	908,347	2,500,000	1,121,281	999,182	999,182	2,500,000	2,750,000	3,025,000
Fish Cess	913,770	1,236,350	934,589	1,005,147	1,005,147	1,200,000	1,320,000	1,452,000
Tractor Hire Services	-	1,200,000	1,698,255	50,000,000	50,000,000	8,000,000	8,800,000	9,680,000
Agriculture Training Centre	943,855	3,800,000	1,523,575	1,038,241	1,038,241	3,500,000	3,850,000	4,235,000
Veterinary Services	1,752,545	4,121,362	3,045,836	2,427,800	2,427,800	4,782,200	5,260,420	5,786,462
Stock Sale	3,630,190	4,500,000	3,841,588	3,993,209	3,993,209	4,400,000	4,840,000	5,324,000
Fish Traders License	118,200	409,319	422,800	130,020	130,020	230,000	253,000	278,300
Fish Movement Permit	109,500	160,669	261,240	120,450	120,450	125,000	137,500	151,250
Livestock movement permit		198,000	-	217,800	217,800	217,800	239,580	263,538
Vaccination		550,000	-	605,000	605,000		-	-
Artificial Insemination		77,000	-	84,700	84,700		-	-
Slaughter premise licenses	459,650	55,000	-	505,615	505,615	600,000	660,000	726,000
Meat Carrier License		66,000	-	72,600	72,600		-	-
Meat inspection fees(Bovine, pigs, sheep and goats)		1,870,000	-	2,057,000	2,057,000		-	-
Reg. Of Boats License	31,400	176,584	207,200	34,540	34,540	100,000	110,000	121,000
Fisherman's License	77,000	498,537	625,700	84,700	84,700	85,000	93,500	102,850
Fish Import Permit	37,640	261,004	81,540	41,404	41,404	300,000	330,000	363,000
Wakhungu Fish Farm	-	100,000	-	110,000	110,000	1,000,000	1,100,000	1,210,000
Cage Licensing	102,300	332,000	45,450	112,530	112,530	113,000	124,300	136,730
Certificate of Transport	-	462,000	-	508,200	508,200		-	-
Automation for licenses for Agro-dealers		154,000	18,000	169,400	169,400		-	-
Youth, Sports, Culture, Gender, Creative Arts and Social Services	**160,650**	**430,850**	**193,850**	**311,600**	**311,600**	**350,000**	**385,000**	**423,500**
Hire Of Hall / Office	56,000	80,850	66,500	61,600	61,600	100,000	110,000	121,000
Hire of Busia County Stadium		100,000	-	-	-		-	-
Registration/ Renewal of SHGs, CBOs, Women groups and Youth groups	104,650	200,000	127,350	200,000	200,000	250,000	275,000	302,500
Community Cultural Centres		50,000	-	50,000	50,000		-	-
Lands, Housing And Urban Development	**26,438,175**	**149,148,022**	**30,931,578**	**107,062,756**	**107,062,756**	**123,093,317**	**135,402,649**	**148,942,914**
Plot Rent	-	1,808,442	1,102,755	1,989,286	1,989,286	1,842,369	2,026,606	2,229,266
Plot Rent Arrears	830,020	6,626,027	315,154	913,022	913,022	2,000,000	2,200,000	2,420,000

Sign: ..... Date 5th of August, 2025

Revenue Sources	Actuals	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	Revised Revenue Estimates	Approved Revenue Estimates	Projection	
	FY 2022 2023	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
Cilor(Contributions in lieu of rates) Arrears				10,000,000	10,000,000	9,708,510	10,679,361	11,747,297
Cilor				7,200,000	7,200,000	7,200,000	7,920,000	8,712,000
Rent/Gov Houses	4,511,838	11,858,894	5,757,658	4,963,022	4,963,022	3,000,000	3,300,000	3,630,000
Land Rates	3,649,803	40,627,221	1,826,773	30,456,078	30,456,078	9,000,000	9,900,000	10,890,000
Land Rates (Arrears)	-	40,227,438	602,260	28,250,182	28,250,182	65,227,438	71,750,182	78,925,200
Application Of Plans	-	-	455,500	3,000,000	3,000,000	565,000	621,500	683,650
Building Plans Approval	4,927,616	32,000,000	2,062,150	5,420,378	5,420,378	4,500,000	4,950,000	5,445,000
Solid Waste	-	-	-	-	-	-	-	-
advertisement	12,518,898	15,000,000	18,809,328	13,770,788	13,770,788	20,000,000	22,000,000	24,200,000
Animal Control and Welfare		1,000,000	-	1,100,000	1,100,000	50,000	55,000	60,500
Transport, Roads and Public Works	**31,894,751**	**48,892,740**	**29,656,377**	**43,084,226**	**43,084,226**	**40,022,015**	**44,024,216**	**48,426,638**
Trailer Parking Fees	2,468,580	6,738,639	3,496,240	5,715,438	5,715,438	4,245,864	4,670,450	5,137,495
Reserved Parking	3,136,360	5,000,000	5,684,033	3,449,996	3,449,996	6,252,436	6,877,680	7,565,448
Bus Parking Fees	26,091,811	30,562,001	20,428,604	33,700,992	33,700,992	25,471,464	28,018,611	30,820,472
Machine Hire	198,000	6,592,100	47,500	217,800	217,800	4,052,250	4,457,475	4,903,223
Water, Environment, Irrigation, Natural Resources and Climate Change	**5,625,671**	**16,061,793**	**8,585,843**	**12,459,150**	**12,459,150**	**14,274,200**	**15,701,620**	**17,271,782**
Solid Waste	2,625,470	1,760,660	2,984,260	2,888,017	2,888,017	3,000,000	3,300,000	3,630,000
Sand Cess	1,214,850	2,206,690	3,494,780	1,336,335	1,336,335	5,000,000	5,500,000	6,050,000
Busia Hills Water Supply	476,932	1,724,673	338,275	524,625	524,625	524,625	577,088	634,796
Busijo Water Supply	212,895	1,114,760	144,430	234,185	234,185	234,185	257,603	283,363
Alema Water Supply	700	86,434	-	95,077	95,077	95,077	104,585	115,043
Munana Water Supply	153,387	1,194,368	119,725	668,726	668,726	668,726	735,598	809,158
Butula Water Supply	304,025	1,340,760	543,484	734,428	734,428	734,428	807,870	888,657
Port Victoria Water Supply	89,972	2,296,057	615,689	1,598,969	1,598,969	1,598,969	1,758,866	1,934,753
Drilling Rig	-	3,433,277	-	3,776,605	3,776,605	1,776,605	1,954,265	2,149,692
Noise	358,200	432,867	345,200	394,020	394,020	433,422	476,764	524,441
Water Bowser	189,240	471,247	-	208,164	208,164	208,164	228,980	251,878
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	**78,984,626**	**85,477,923**	**93,948,753**	**119,950,893**	**119,950,893**	**132,700,000**	**145,970,000**	**160,567,000**
Liquor License	1,353,000	3,540,000	3,000,000	5,488,300	5,488,300	10,000,000	11,000,000	12,100,000
Single Business Permit	64,080,118	62,864,888	73,608,301	83,488,130	83,488,130	100,000,000	110,000,000	121,000,000
Market Stall / Kiosk	748,410	757,640	572,970	823,251	823,251	1,000,000	1,100,000	1,210,000
Charcoal Fees	-	16,307,094	-	937,804	937,804		-	-
Markets Fees	12,679,690	400,000	12,756,274	28,747,659	28,747,659	20,000,000	22,000,000	24,200,000
Weights & Measures	-	300,000	163,000	330,000	330,000	300,000	330,000	363,000
Co-Operatives Audit Fees	44,530	1,308,301	108,520	48,983	48,983	1,400,000	1,540,000	1,694,000
Other Miscellaneous	78,878	-	3,739,688	86,766	86,766		-	-
Local Own Source Revenue	**197,558,065**	**376,469,152**	**232,831,211**	**401,592,935**	**401,592,935**	**399,771,576**	**439,748,734**	**483,723,608**
Health Services and Sanitation	**146,364,911**	**272,546,481**	**136,372,764**	**245,414,061**	**295,414,061**	**307,495,850**	**335,436,064**	**368,979,670**
Mortuary Fees(Facilities)	**5,040,285**	**7,543,767**	**2,074,870**	**5,544,314**	**7,242,328**	**8,316,472**	**9,148,119**	**10,062,931**

Sign: ..... Date 5th of August, 2025

Revenue Sources	Actuals	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	Revised Revenue Estimates	Approved Revenue Estimates	Projection	
	FY 2022 2023	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
Slaughter Fees	-	498,537	234,520	548,391	548,391	-	-	-
Public Health	4,214,300	4,500,000	4,355,900	4,500,000	4,500,000	4,791,490	5,270,639	5,797,703
Hospital User Fees-(Facilities)	84,905,000	161,804,177	39,929,474	152,395,498	173,943,374	123,982,198	136,380,418	150,018,460
SHA(Facilities)	52,205,326	98,200,000	89,778,000	82,425,858	109,179,968	170,405,690	184,636,888	203,100,576
Busia County Referral Hospital				95,489,398	113,820,124	108,073,317	118,880,649	130,768,714
Mortuary Fees				1,563,058	2,281,622	2,344,587	2,579,046	2,836,951
Hospital User Fees-				68,803,435	80,694,577	55,482,920	61,031,212	67,134,333
SHA				25,122,905	30,843,925	50,245,810	55,270,391	60,797,430
Khunyangu Sub County Hospital				19,366,568	25,256,802	27,582,899	30,341,188	33,375,307
Hospital User Fees-				7,956,728	10,069,555	6,763,219	7,439,540	8,183,494
SHA				11,409,840	15,187,247	20,819,680	22,901,648	25,191,813
Nambale Sub County Hospital				13,918,095	17,470,205	19,741,480	21,715,627	23,887,190
Hospital User Fees-				6,169,313	8,087,452	5,243,916	5,768,307	6,345,138
SHA				7,748,782	9,382,753	14,497,564	15,947,320	17,542,052
Alupe Sub County Hospital				13,979,195	17,781,125	20,861,007	22,947,107	25,241,818
Mortuary Fees				571,951	615,672	857,927	943,720	1,038,092
Hospital User Fees-				4,618,616	5,649,700	3,925,824	4,318,406	4,750,247
SHA				8,788,628	11,515,753	16,077,256	17,684,982	19,453,480
Teso North Sub County Hospital				15,773,704	21,190,911	21,463,254	23,609,579	25,970,537
Mortuary Fees				1,931,511	2,441,812	2,897,267	3,186,993	3,505,692
Hospital User Fees-				6,189,912	8,286,371	5,261,425	5,787,568	6,366,324
SHA				7,652,281	10,462,728	13,304,562	14,635,018	16,098,520
Sio Port Sub County Hospital				7,860,761	10,494,825	11,610,613	12,771,674	14,048,841
Hospital User Fees-				3,139,921	3,653,827	2,668,933	2,935,826	3,229,408
SHA				4,720,840	6,840,998	8,941,680	9,835,848	10,819,433
Port Victoria Sub County Hospital				22,519,432	29,505,110	37,032,053	40,735,258	44,808,784
Mortuary Fees				1,477,794	1,903,222	2,216,691	2,438,360	2,682,196
Hospital User Fees-				4,059,056	4,987,453	3,450,198	3,795,217	4,174,739
SHA				16,982,582	22,614,435	31,365,164	34,501,680	37,951,848
Matayos Sub County Hospital				4,390,423	4,764,863	3,731,860	4,105,045	4,515,550
Hospital User Fees-				4,390,423	4,627,256	3,591,860	3,951,045	4,346,150
SHA					137,607	140,000	154,000	169,400
Amukura Sub County Hospital				4,390,423	5,325,215	3,731,860	4,105,046	4,515,551
Hospital User Fees-				4,390,423	4,564,762	2,895,362	3,184,898	3,503,388
SHA					760,453	836,498	920,148	1,012,163
Bumala B Sub County Hospital				4,390,423	5,078,991	3,731,860	4,105,045	4,515,550
Hospital User Fees-				4,390,423	4,540,600	3,139,630	3,453,592	3,798,952
SHA					538,391	592,230	651,453	716,598
Mukhobola Sub County Hospital				4,390,423	5,261,081	3,731,860	4,105,046	4,515,551
Hospital User Fees-				4,390,423	4,481,755	2,874,601	3,162,061	3,478,267

Sign: ..... Date 5th of August, 2025

Revenue Sources	Actuals	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	Revised Revenue Estimates	Approved Revenue Estimates	Projection	
	FY 2022 2023	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
SHA					779,326	857,259	942,985	1,037,283
Angurai Sub County Hospital				**4,390,423**	**4,558,693**	**3,731,860**	**4,105,045**	**4,515,550**
Hospital User Fees-				4,390,423	4,483,762	3,649,436	4,014,379	4,415,817
SHA					74,931	82,424	90,666	99,733
Lupida Sub County Hospital				**4,390,423**	**4,741,746**	**3,731,860**	**4,105,045**	**4,515,550**
Hospital User Fees-				4,390,423	4,700,325	3,686,297	4,054,926	4,460,419
SHA					41,421	45,563	50,119	55,131
Health Centres - 18No				**25,115,979**	**25,115,979**	**21,348,582**	**23,483,440**	**25,831,784**
Hospital User Fees-				25,115,979	25,115,979	21,348,582	23,483,440	25,831,784
Dispensaries						**12,600,000**	**13,860,000**	**15,246,000**
SHA						12,600,000	13,860,000	15,246,000
				-	-		-	-
Appropriation in Aid	**142,150,611**	**245,284,949**	**136,138,244**	**204,744,506**	**290,365,670**	**307,495,850**	**335,436,064**	**368,979,670**
Total Own Source Revenue	**339,708,676**	**649,015,633**	**369,203,975**	**647,006,996**	**697,006,996**	**707,267,427**	**775,184,798**	**852,703,278**
National Government:								
Equitable Share.	7,172,162,009	7,475,585,295	6,877,538,472	7,764,601,080	7,514,935,582	7,862,026,089	8,019,266,611	8,179,651,943
Other Grants	**251,527,699**	**662,529,604**	**469,449,413**	**902,110,048**	**977,628,778**	**936,651,545**	**936,651,545**	**936,651,545**
IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	67,192,729	250,000,000	199,375,123	250,000,000	250,000,000	235,500,000	235,500,000	235,500,000
Busia County Aggregated Industrial Park	-	-	-	-	250,000,000		-	-
Kenya Climate Smart Agriculture Project(KCSAP)	125,328,154	90,000,000	-	90,000,000	-		-	-
Kenya Devolution Support Programme Level "I" Grant		-	-	37,500,000	37,500,000		-	-
DANIDA	19,062,823	10,972,500	-	10,972,500	9,690,000		-	-
Agriculture Sector Development Support Programme II (ASDSP II)	15,604,078	2,450,905	8,904,970	2,450,905	-		-	-
Aquaculture Business Development Project (ABDP)		22,585,560	-	22,585,560	22,585,560	22,945,560	22,945,560	22,945,560
Compensation for user fees foregone		-	-	-	-		-	-
Affordable Housing Programme		-	-	-	-	8,817,410	8,817,410	8,817,410
Kenya Livestock Commercialization Project (KeLCoP)		30,500,000	16,095,837	33,500,000	33,550,000	33,550,000	33,550,000	33,550,000
County Equalization Fund		17,919,656	-	-	17,919,656	17,919,656	17,919,656	17,919,656
Water Tower Protection and Climate Change Mitigation and adaptation Programme (WaTER)		-		-	-		-	-
Kenya Agricultural Business Development Project (KABDP)		-	-	-	10,918,919	10,918,919	10,918,919	10,918,919
Road Maintenance Fuel Levy					-		-	-
nutrition international		10,000,000	16,972,500	10,000,000	6,000,000		-	-

Sign: ..... Date 5th of August, 2025

Revenue Sources	Actuals	2nd Revised Budget Estimates	Actual Receipts	Budget Estimates	Revised Revenue Estimates	Approved Revenue Estimates	Projection	
	FY 2022 2023	FY 2023-2024	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant		217,100,983	146,783,494	217,000,100	217,000,100	217,000,000	217,000,000	217,000,000
IDA (World Bank) Second Kenya Devolution Support Program- Institutional Grant (Level 1 Grant)(KDSP					-	37,500,000	37,500,000	37,500,000
IDA (World Bank) Second Kenya Devolution Support Program- Service Delivery & Investment grant (Level 2 Grant) (KDSP)					-	352,500,000	352,500,000	352,500,000
Financing Locally-Led Climate Action Program(fLLoCA)-FY 2023/2024				217,100,983	-		-	-
Financing Locally-Led Climate Action Program(fLLoCA)-County Climate Institutional support (CCIS)	22,000,000	11,000,000	81,317,489	11,000,000	11,000,000		-	-
Kenya Urban Support Program-(KUSP) Urban Institutional Grant	1,145,356	-	-	-	35,000,000		-	-
Kenya Urban Support Program-(KUSP)-Urban Development Grant	1,194,559	-	-	-	76,464,543		-	-
Balance Brought Forward FY 2024/2025	1,232,576,735	1,415,902,624	1,415,902,624	-	1,580,577,382	531,807,622	-	-
Financing Locally-Led Climate Action Program(fLLoCA)-FY 2024/2025					173,233,304	217,000,000		
Financing Locally-Led Climate Action Program(fLLoCA)-County Climate Institutional support (CCIS)						11,000,000		
Community Health Promoters						66,390,000		
Basic Salary arrears for County Government Health Workers For FY 2024/25						23,691,627		
Road Maintenance Fuel Levy FY 2024/2025						129,808,891		
Busia County Aggregated Industrial Park	-	-	-	-	69,329,223	83,917,104	-	-
Grand Total Revenue	8,798,417,054	10,203,033,156	9,132,094,484	9,313,718,124	10,770,148,738	10,037,752,683	9,731,102,954	9,969,006,766

Sign: ..... Date 5th of August, 2025

SUMMARY OF EXPENDITURE BY VOTE AND CATEGORY FOR THE FY 2025/2026

Vote Title	Expenditure FY 2022/2023	Total 2nd Revised Budget Estimate FY 2023/2024	Expenditure FY 2023/2024	Approved Budget Estimate FY 2024/2025	Total Revised Budget Estimate FY 2024/2025	Budget Estimates FY 2025/2026			Development Budget Estimate FY 2025/2026	Total Budget Estimate FY 2025/2026	Allocation Percentage
						Employee Compensation	Operation & Maintenance	Total Recurrent Budget			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	%
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	803,239,969	1,145,709,197	925,252,210	971,807,371	1,114,763,485	216,007,110	55,081,727	271,088,837	545,155,479	816,244,316	8%
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	208,933,675	501,504,572	253,451,062	192,976,894	503,728,800	54,093,401	47,061,163	101,154,564	240,717,104	341,871,668	3%
Education and Industrial Skills Development	638,528,298	778,386,869	727,491,287	835,384,017	834,485,780	560,557,817	128,282,267	688,840,084	116,000,000	804,840,084	8%
The County Treasury and Economic Planning	893,336,475	738,115,106	712,315,063	745,223,114	810,004,995	300,114,571	373,858,389	673,972,960	22,919,656	696,892,616	7%
Youth, Sports, Culture, Gender, Creative Arts and Social Services	147,338,099	193,978,023	159,251,267	212,522,448	275,016,138	52,513,808	156,692,200	209,206,008	25,500,000	234,706,008	2%
Transport, Roads and Public Works	447,186,483	772,082,197	687,107,814	687,297,446	909,914,163	83,555,152	83,192,321	166,747,473	621,858,891	788,606,364	8%
Public Service Management	421,757,508	512,469,929	486,929,936	581,267,482	649,740,739	295,457,757	452,168,860	747,626,617	-	747,626,617	7%
Lands, Housing and urban Development	282,573,073	325,177,626	191,461,407	219,984,770	435,461,211	66,175,063	66,806,289	132,981,352	108,500,000	241,481,352	2%
Water, Environment, Irrigation, Natural Resources and Climate Change	285,968,145	828,414,366	414,807,074	922,176,738	1,017,867,020	94,152,036	72,704,250	166,856,286	722,500,000	889,356,286	9%
Health Services and Sanitation	1,982,978,370	2,779,802,288	2,498,905,458	2,430,173,319	2,704,700,987	2,053,694,979	347,026,622	2,400,721,601	548,600,000	2,949,321,601	29%
County Public Service Board	99,791,944	100,769,619	100,769,618	119,308,935	120,296,314	29,563,226	68,320,821	97,884,047	-	97,884,047	1%
The Governorship	397,801,034	397,737,610	397,557,370	324,330,901	400,497,971	185,239,695	167,690,696	352,930,391	28,000,000	380,930,391	4%
County Assembly	873,322,539	981,057,352	940,959,959	931,698,127	846,454,206	468,610,184	390,772,382	859,382,566	54,500,000	913,882,566	9%
County Law Office		85,751,725	85,751,723	85,489,885	82,256,594	15,820,129	54,544,701	70,364,830		70,364,830	1%
Strategic Partnerships and Digital Economy		62,076,677	52,076,677	54,076,677	64,960,335	25,100,548	30,643,389	55,743,937	8,000,000	63,743,937	1%
Totals	7,482,755,612	10,203,033,156	8,634,087,925	9,313,718,124	10,770,148,738	4,500,655,476	2,494,846,077	6,995,501,553	3,042,251,130	10,037,752,683	100%

Sign: ..... Date 5th of August, 2025

SUMMARY OF EXPENDITURE BY VOTE AND PROGRAMME FOR FY 2025/2026 AND MEDIUM TERM

Vote Title	Programme (CP)	2nd Revised Budget Estimates	Approved Budget Estimates	Revised Budget Estimates	Budget Estimates	Projected Estimates	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	CP 1: General Administration and support services	280,129,929	281,770,906	251,201,831	271,088,837	298,197,721	328,017,493
	CP 2: Crop Development	516,263,812	432,800,000	586,698,325	371,600,000	408,760,000	449,636,000
	CP 3: Livestock Development	63,496,889	56,800,000	88,600,482	57,050,000	62,755,000	69,030,500
	CP 4: Veterinary Development	84,684,834	18,500,000	59,047,173	25,500,000	28,050,000	30,855,000
	CP 5: Fisheries and blue economy development	84,467,168	57,936,465	83,834,992	45,086,560	49,595,216	54,554,738
	CP 6: Agribusiness development	127,116,565	128,000,000	45,380,682	45,918,919	50,510,811	55,561,892
Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)	CP 7: General Administration and support services	96,211,577	83,356,894	98,909,577	101,154,564	111,270,020	122,397,022
	CP 8: Trade Development and Investment	134,697,995	54,620,000	64,490,000	94,300,000	103,730,000	114,103,000
	CP: Fair Trade practices	6,995,000	5,000,000	4,000,000	-	-	-
	CP 9: Industrialization	250,000,000	-	319,329,223	133,917,104	147,308,814	162,039,696
	CP 10: Cooperative Business Development	8,600,000	48,500,000	17,000,000	12,500,000	13,750,000	15,125,000
	CP : Alcoholic Drinks and Drugs Abuse Control	5,000,000	-	-	-	-	-
Education and Industrial Skills Development	CP 11: General Administration and support services	715,047,533	721,344,017	649,922,923	688,840,084	757,724,092	833,496,502
	CP 12: Early Childhood Development Education	20,000,000	41,640,000	131,584,493	86,000,000	94,600,000	104,060,000
	CP 13: Vocational Training Development	42,500,000	72,400,000	52,139,028	30,000,000	33,000,000	36,300,000
	CP: Education support	839,336	-	839,336	-	-	-
The County Treasury and Economic Planning	CP 14: General Administration and support services	709,195,450	736,223,114	764,365,683	673,972,960	724,870,256	797,357,281
	CP: Public Financial Management	55,000,000	5,000,000	5,800,000	-	-	-
	CP 15: Economic Policy and Planning	23,919,656	4,000,000	39,839,312	22,919,656	25,211,622	27,732,784
Youth, Sports, Culture,Gender, Creative Arts and Social Services	CP 16: General Administration and support services	149,252,295	175,722,448	232,647,920	209,206,008	230,126,609	253,139,270
	CP 17: Cultural Promotion and Development	19,000,000	-	12,710,463	15,000,000	16,500,000	18,150,000
	CP 18 : Child Care, Right and Protection	8,000,000	-	-	5,000,000	5,500,000	6,050,000
	CP 19: Youth Empowerment and Development	1,000,000	2,000,000	2,000,000	500,000	550,000	605,000
	CP 20: Promotion and Development of Sports	8,026,968	30,300,000	17,192,600	5,000,000	5,500,000	6,050,000
	CP : Promotion and Development of Local Tourism in the County	-	5,000,000	5,000,000	-	-	-
	CP: Social Services and Development to Vulnerable	8,698,760	1,000,000	5,465,155	-	-	-
Transport, Roads and Public Works	CP 21: General Administration and support services	247,588,102	157,664,150	156,172,152	166,747,473	183,422,220	201,764,442
	CP 22: Road Network	504,494,095	514,900,000	725,245,531	480,550,000	528,605,000	581,465,500
	CP 23: Alternative Transport Infrastructure Development	3,000,000	5,000,000	9,200,000	8,000,000	8,800,000	9,680,000
	CP 24: Building Infrastructure Development	17,000,000	9,700,000	19,296,480	3,500,000	3,850,000	4,235,000

Sign: ..... Date 5th of August, 2025

Vote Title	Programme (CP)	2nd Revised Budget Estimates	Approved Budget Estimates	Revised Budget Estimates	Budget Estimates	Projected Estimates	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	CP 25: Road Maintenance Fuel Levy				129,808,891	142,789,780	157,068,758
Public Service Management	CP 26: General Administrative and support services	512,469,929	581,467,482	649,740,739	747,626,617	822,389,279	904,628,207
Lands, Housing and Urban Development	CP 27: General Administrative and support services	170,227,501	145,734,770	226,459,548	132,981,352	146,279,487	160,907,436
	CP 28: Physical Planning and Land Use Management	13,200,000	21,750,000	37,893,510	23,500,000	25,850,000	28,435,000
	CP 29: Urban Management Services	103,361,630	28,500,000	62,169,042	50,000,000	55,000,000	60,500,000
	CP 30: Housing Development and Management	38,388,495	24,000,000	108,939,111	35,000,000	38,500,000	42,350,000
	Other Development Projects	-	-	-	-	-	-
Water, Environment, Irrigation, Natural Resources and Climate Change	CP 31: General Administrative and support services	161,899,790	136,125,655	151,654,907	166,856,286	183,541,915	201,896,106
	CP 32: Water Supply Services	236,580,908	232,950,000	332,125,179	173,400,000	190,740,000	209,814,000
	CP 33: Environmental Conservation and Management	19,771,169	11,600,000	9,192,725	26,100,000	28,710,000	31,581,000
	CP 34: Natural Resource Management	-	-	-	2,000,000	2,200,000	2,420,000
	CP 35: Climate Change Mitigation and Adaptation	274,362,903	486,101,083	442,233,404	484,000,000	532,400,000	585,640,000
	CP: Irrigation and Land Reclamation Services	8,648,809	7,000,000	3,925,275	-	-	-
	CP 36: Energy Development	113,688,487	50,400,000	78,735,530	37,000,000	40,700,000	44,770,000
	Other Development Projects	-	-	-	-	-	-
Health Services and Sanitation	CP 37: General Administration and support services	2,372,289,114	2,051,873,319	2,243,308,961	2,053,694,979	2,259,064,477	2,484,970,925
	CP 38: Curative and Rehabilitative Services	341,068,376	241,000,000	282,496,766	710,295,688	781,325,257	859,457,782
	CP 39: Preventive and Promotive Health Services	174,444,798	137,300,000	178,895,260	185,330,934	203,864,027	224,250,430
County Public Service Board	CP 40: General Administration and support services	100,769,619	119,308,935	120,296,314	97,884,047	107,672,451	118,439,697
Governorship	CP 41: General Administration and support services	354,157,435	296,330,901	374,048,916	352,930,391	388,223,430	424,981,211
	CP 42: Disaster Risk Management	43,580,175	28,000,000	26,449,055	28,000,000	30,800,000	33,880,000
	CP : County Communication and Publicity	-	-	-	-	-	-
	Other Development Projects	-	-	-	-	-	-
County Assembly	CP 43: General Administration and support services	890,557,352	891,698,127	804,254,206	859,382,566	948,345,823	1,043,180,405
	CP 44: Legislation, Representation and Oversight	90,500,000	40,000,000	42,200,000	54,500,000	59,950,000	65,945,000
County Law Office	CP 45: General Administration and support services	85,751,725	85,489,885	82,256,594	70,364,830	77,401,313	85,141,444
Strategic Partnerships and Digital Economy	CP 46: General Administration and support services	52,076,677	48,076,677	58,960,335	55,743,937	61,318,331	67,450,164
	CP 47: Information Communication Technology	10,000,000	6,000,000	6,000,000	8,000,000	8,800,000	9,680,000
	Total Expenditure	**10,358,020,856**	**9,319,884,828**	**10,770,148,738**	**10,037,752,683**	**11,028,052,951**	**12,128,793,683**

Sign: ..... Date 5th of August, 2025

1. Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness

A. Vision

A leading County in food security and sufficiency for sustained livelihoods.

B. Mission

To improve the livelihoods of Busia County residents through the promotion of competitive agriculture, provision of support services while ensuring a sustainable natural resources base.

C. Performance Overview and Rationale Funding.

Brief description of mandate.

In Busia County, 80% of the population live in the rural areas and derive their livelihood from agriculture and related activities. Agriculture sector is the main stay of County's economy, contributing 58% of the county GDP with small scale farming dominating the agricultural economic activities. The overall goal of Agriculture sector is Rural Poverty Reduction and safeguarding of family food and nutrition security. The county aims to reduce poverty levels and improve food security in Busia County by revitalizing the agricultural sector at the ward level. This targets rural households, with a focus on enhancing agricultural productivity, increasing incomes, and facilitating access to essential services such as health, education, and infrastructure.

Strategies for poverty reduction and food security focuses on activities aimed at improving crops, livestock and fisheries to safeguard incomes, and ensure availability and access to quality food. The sector focuses on transformation of agriculture through:

i) Institutional organization of the sector and the development of production and marketing infrastructure to support efficient production sustainably

ii) Facilitation of increased production, productivity and profitability of farming enterprises

iii) Provision of enabling policy and regulatory environment to facilitate agriculture driven economic transformation of the communities.

The sector has prioritized the development of Cotton, edible oils (seed cotton, groundnuts, Sunflower, Sesame, Soybean), Rice, Dairy, Poultry and fish farming to improve rural economy and ensure supply of raw materials to the County aggregation and Industrial Park (CAIP). Food crops like maize, finger millet, beans are also under production mainly for household consumption and nutrition needs.

Sign: ..... Date 5th of August, 2025

The Sector interventions aim to reduce the proportion of Busia County's rural population living below the poverty line of $1.25 by half. This objective aligns with the Sustainable Development Goal (SDG) Target 1.1, which seeks to eradicate extreme poverty for all people worldwide by 2030.

Budget Allocations and Expenditure Trends for FY 2021/2022-FY 2023/2024.

Budget Allocation and Expenditure Trends from FY 2021/2022-FY 2023/2024			
Expenditure item	**Budget Amount**	**Actual Expenditure**	**Absorption Rate**
FY 2021/2022			
Employee Compensation	185,802,115	185,802,115	100
Operations and Maintenance(O&M)	52,249,841	50,482,247	96.62
Development	995,165,312	454,187,861	45.64
Total	**1,233,217,268**	**690,472,223**	**55.90%**
FY 2022/2023			
Employee Compensation	188,802,115	188,802,115	100
Operations and Maintenance(O&M)	69,412,159		
Development	381,330,931		
Total	**639,545,205**		
FY 2023/2024			
Employee Compensation	188,802,115	188,802,115	100
Operations and Maintenance(O&M)	74,091,760		
Development	466,948,206		
Total	**729,842,081**		
Budget Allocation and Expenditure Trends from FY 2021/2022-FY 2023/2024			
Expenditure item	**Budget Amount**	**Actual Expenditure**	**Absorption Rate**
FY 2021/2022			
Employee Compensation	185,802,115	185,802,115	100
Operations and Maintenance(O&M)	52,249,841	50,482,247	96.62
Development	995,165,312	454,187,861	45.64
Total	**1,233,217,268**	**690,472,223**	**55.90%**
FY 2022/2023			
Employee Compensation	188,802,115	188,802,115	100
Operations and Maintenance(O&M)	69,412,159		
Development	381,330,931		
Total	**639,545,205**		
FY 2023/2024			
Employee Compensation	188,802,115	188,802,115	100
Operations and Maintenance(O&M)	74,091,760		
Development	466,948,206		
Total	**729,842,081**		

Sign: ..... Date 5th of August, 2025

Major Achievements for FY 2021/2022- FY 2023/2024.

During the period under review, the Department managed to record a myriad of achievements as stated below;

The Smart Agriculture Directorate made significant strides in land use management. It ploughed 1,504 acres of land at a subsidized rate of Ksh. 2,500 per acre, benefiting farmers across the county. The Directorate also distributed essential seeds: 32,719 bags of 2 kg maize seeds for 6,544 acres, 5,962 kg of groundnut seeds, 4,550 kg of soybeans, and 1,500 bags of 50 kg cassava cuttings. Furthermore, 7,480 bags of agricultural lime were provided to neutralize acidic soils and enhance crop yields. To support the development of the industrial park at Nasewa, the Directorate received 5,000 kg of sunflower seeds and 4,585 kg of BT cotton seeds, which were distributed to farmers.

The Veterinary Directorate has awarded a tender to Busia Polytechnic for the renovation and modernization of the County slaughterhouse, aiming to enhance hygiene and ensure that meat consumed in the County is safe. In 2024, 9,700 livestock were vaccinated against Lumpy Skin Disease and Foot and Mouth Disease.

Additionally, the Department has launched a breed improvement program through artificial insemination. This initiative aims to produce climate-resilient, disease-tolerant crossbreeds that can increase milk production five-fold. In the last fiscal year, over 800 cows were inseminated, and this is expected to increase milk production by approximately 5,000 litres.

Efforts to enhance livestock productivity and value addition included the distribution of milk batch pasteurizers and stainless-steel milk cans to dairy cooperatives. The beekeeping sector has also flourished, with 100 beehives distributed to Nangina Ward and plans for two more apiaries in Teso North and Teso Central, each with 250 hives. Additionally, 315 kg of forage seeds were distributed to boost bee nutrition and honey production. To further support livestock feed conservation, 20 acres of fodder were established at KALRO Alupe and Benga University. Feed processing equipment, including shredders, chaff cutters, and silage tubes, were distributed to farmers to help conserve and store feed efficiently.

In fisheries subsector, 459 smallholder fish farmers received 459,000 fingerlings and 95,550 kg of fish feed, resulting in a harvest of 156 tons of fish valued at Ksh.13 million. To support fish farming, 200,000 fingerlings and 7 tons of fish feed were provided for cage farming expected to yield 100 tons of fish annually. In addition, 14 HDPE fish cages have been constructed at Bumbe Beach, expected to produce 176 tons of fish annually, valued at Ksh.52

Sign: ..... Date 5th of August, 2025

million. The county is also collaborating with the national government to improve landing sites in Bunyala and Samia Sub-County, with a special focus on the Mulukoba landing site for fish value addition.

Under Agribusiness development, Last-Mile Fertilizer Initiative has seen 11,491 bags of planting fertilizer and 8,137 bags of top-dressing fertilizer distributed, significantly reducing transportation costs and lowering production expenses for farmers.

Notably, under the NAVCDP project, the department managed to map, profile and register 142,484 farming households. 157 cooperative societies across the county were mapped and graded to identity their capacities and gaps. The project has also supported the development of Community Action Plans that shall define Developmental priorities for all wards. Under the Kenya Livestock Commercialization Project (KeLCoP) over 2,000 livestock farming households have been supported by promoting market-oriented farming practices. Notably, KeLCoP is funding the planned upgrade of Nambale Livestock Market, with a Ksh.22 million budget allocated for modernization. This upgrade aims to improve market infrastructure, enhance trade, and increase profitability for livestock farmers in the region.

Constraints and challenges in Budget Implementation,

- Mobility challenges - due to limited number of motor vehicles and motor cycles for field staff, last mile service delivery is delayed
- Data Information gaps - Obsolete ICT equipment in Sub Counties slow data and information processing
- Weak monitoring of Projects- Department doesn't have comprehensive Monitoring and Evaluation Framework for real time monitoring of projects
- Inadequate financial resources and delayed disbursement of funds to support sector's

Lesson Learnt and Recommendations.

- Enact laws and policies that enhance service delivery in mechanization and input subsidy
- Improvement of Data management for the department and sector
- Strengthen monitoring framework for sector activities
- Funding of programs in consideration with the proposed budget to ensure full allocation for projects to completion.
- Facilitate Artificial Insemination subsidy program.

Sign: ..... Date 5th of August, 2025

Major Services/Outputs to be provided in the FY 2025/2026-2027/2028 Medium Term Budget.

The major Services/Outputs that the department intends to provide include the following; Mechanization Services, Inputs access to support Industrial Oil and Food Crops, Livestock Breed Improvement services, Credit Access to farmers, Fisheries and Livestock Inputs.

D. Strategic Objectives.

CP 1: General Administration and Support Services.

To facilitate the Coordination of all programs within the department.

CP 2: Crop Development

To increase Crop Production and Productivity under Mechanization.

CP 3: Livestock Development.

To Increase production and productivity of Livestock enterprises

CP 4: Veterinary Development.

To Improve Animal Health and enhance Food safety.

CP 5: Fisheries and Blue Economy Development.

To Promote Fisheries Infrastructure and Aquaculture development.

CP 6: Agribusiness development.

To increase Value-added Agricultural produce.

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 2,701,768,686** For the FY 2025/26, **Ksh. 816,244,816** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 897,868,748** and **Ksh. 987,655,622** respectively.

Sign: ..... Date 5th of August, 2025

E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
CP 1.0: Administrative Support Services Total	HQ	Improved and High Quality Services	% achievement of the set Programes Target	1	1	1	1
CP 2: Crop Development							
Programme Outcome: Increased Land Acreage under agricultural land use and increased land productivity(Enhanced Food Security)							
CSP 2.0 Mechanization Services	Smart Agriculture	Increased accesses to mechanization	Acreage ploughed through subsidized tractor hire services	6,090	8,500	9,350	10,285
CSP 2.1 Input Access	Smart Agriculture	Increased Acreage under oil crops	Acreage under Cotton	4,443	8,886	9,775	10,752
			Acreage under groundnuts	5,700	12,500	13,750	15,125
			Acreage under Sesame	259	5,000	5,500	6,050
			Acreage under Soyabeans	5,000	10,820	11,902	13,092
			Acreage under sunflower production.	1,600	5,000	5,500	6,050
		Production Volume (Tonnage) for Oil crops increased	Tonnage of cotton produced.	2,340	5,332	5,865	6,452
			Tonnage of groundnuts produced.	1,700	10,000	11,000	12,100
			Tonnage of Seasame produced	130	3,000	3,300	3,630
			Tonnage of Soyabeans produced.	2,435	5,410	5,951	6,546
			Tonnage of Sunflower produced.	41	2,800	3,080	3,388
		Increased acreage under Food crops	Acreage under maize	138,750	135,000	148,500	163,350
			Acreage under Rice	3,126	6,694	7,363	8,100
			Acreage under Cassava	28,428	30,845	33,930	37,322
			Acreage under Finger millet	7,833	8,333	9,166	10,083
		Production Volume (Tonnage) for Food crops increased	Tonnage of maize produced.	95,000	129,600	142,560	156,816
			Number of 90k bags of maize produced	1,055,915	1,440,000	1,584,000	1,742,400
			Number of 90kg bags per acre produced	8	12	13	15
			Tonnage of Rice Produced (Paddy)	7,574	16,066	17,673	19,440
			Tonnage of Cassava produced	204,678	222,084	244,292	268,722
			Tonnage of Finger millet produced	2,450	3,333	3,666	4,033
CSP 2.2 National Agricultural Development Project	Smart Agriculture		Number of Beneficiaries / Farmers Reached with Agricultural Assets or service				
CP3: Livestock Development							
Programme outcome: Increased Livestock Production and Marketing							

Sign: ..... Date 5th of August, 2025

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
CSP 3.0 Livestock Production Infrastructure	Livestock Production	Livestock production infrastructure established.	Number of dairy parks completed and operationalized.	-	2	2	2
	Livestock Production	Purchase and Installation of poultry Hatching machines	Number of poultry Hatching machines Purchased	-	10	11	12
	Livestock Production	Purchase of Heifers	Number of Heifers purchased	-	100	110	121
CSP 3.2 Kenya Livestock Commercialization Project	Livestock Production	Small stock production inputs procured and distributed, water infrastructure constructed, market facilities established	Number of vulnerable community members intergrated into the value chains.	903	3,000	7,000	-
CP 4:Veterinary Development							
Programme Outcome:Improved Livestock Production and Food Safety							
CSP 4.1 Veterinary Infrastructure Development	Veterinary Development	Livestock vaccinated against common livestock diseases	Number of cattle vaccinated against Lumpy Skin Disease	3,400	10,000	120,000	130,000
			Number of cattle vaccinated against Anthrax and Black quarter	2,472	7,000	120,000	130,000
			Number of goats vaccinated against Anthrax and Black quarter	266	3,000	1,200	1,400
			Number of sheep vaccinated against Anthrax and Black quarter	62	1,000	1,200	1,400
			Number of cattle vaccinated against Foot and Mouth Disease	1,990	3,500	120,000	130,000
			Number of goats vaccinated against Foot and Mouth Disease	188	1,200	12,000	14,000
			Number of sheep vaccinated against Foot and Mouth Disease	42	600	12,000	14,000
			Number of poultry vaccinated against Newcastle disease and Fowl pox disease	-	400,000	600,000	800,000
			Number of dogs and cats vaccinated against rabies	500	1,000	1,100	1,210
			Number of animals sprayed	4,500	10,000	11,000	12,100
		Slaughter houses renovated	Number of abbatoirs renovated	1	2	2	2
			Number of meat slaughter and handling equipment installed	130	150	165	182
CSP 4.2 Livestock Breed Improvement	Veterinary Development	Improved animal breeds	Number of Straws of bull semen Purchased	1,360	2,500	2,750	3,025

Sign: ..... Date 5th of August, 2025

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
			Number of liquid nitrogen Purchased	1,000	2,000	2,200	2,420
			Number of AI equipment and Vials of hormones under the heat synchronization purchased	7	35	39	42
			Number of fingerlings produced ,Value of Fingerlings	600,000	700,000	900,000	1,100,000
			Quantity of fish feeds produced (kgs)	1,000	27,000	29,700	32,670
CP 6: Agribusiness Development							
Programme Outcome:Increased Value-added Agricultural Produce							
CSP 6.1 Agribusiness Infrastructure Development	Agribusiness	Incubation centre completed and operationalized	Incubation centre completed and operationalized	1	1	-	-
		Cassava factory operationalized	Cassava factory operationalized	1	1	-	-
		Completion and operationalization of fish filleting plant	Fish filleting plant operationalized	1	-	-	-
CSP 6.2 Credit Access Programme	Agribusiness	Farmers access affordable oans for value chain development	Number of farmers accessing agricultural loans through ADF/Equity partnership	1	1	1	1

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 1: General Administration and support services	CSP 1.1: Administrative support service	280,129,929	281,770,906	251,201,831	271,088,837	298,197,721	328,017,493
CP 2: Crop Development	CSP 2.1: Mechanization Services	47,896,313	90,000,000	60,700,000	57,000,000	62,700,000	68,970,000
	CSP 2.2: Input Access	146,174,770	92,800,000	96,482,222	74,100,000	81,510,000	89,661,000
	CSP 2.3: National Agricultural Value Chain Development Project (NAVCDP)	322,192,729	250,000,000	429,516,103	240,500,000	264,550,000	291,005,000
CP 3: Livestock Development	CSP 3.1: Livestock Production Infrastructure	12,777,375	10,300,000	8,300,000	18,500,000	20,350,000	22,385,000
	CSP 3.2: Pasture and Fodder Development	16,619,583	8,000,000	12,139,350	-	-	-
	CSP 3.3: Kenya Livestock Commercialization Project (KeLCoP)	34,099,931	38,500,000	68,161,132	38,550,000	42,405,000	46,645,500
CP 4: Veterinary Development	CSP 4.1: Veterinary Infrastructure Development	56,318,664	15,500,000	56,077,573	20,500,000	22,550,000	24,805,000
	CSP 4.2: Livestock Breed Improvement	28,366,170	3,000,000	2,969,600	5,000,000	5,500,000	6,05[illegible]000
	CSP 5.1: Fisheries infrastructure development	61,881,608	34,500,000	38,663,872	22,500,000	24,750,000	27,225,000

Sign: ..... Date 5th of August, 2025

CP 5: Fisheries and blue economy development	**CSP 5.2:** Aquaculture Business Development Programme	22,585,560	23,436,465	45,171,120	22,586,560	24,845,216	27,329,738
CP 6: Agribusiness development	**CSP 6.1:** Agribusiness Infrastructure Development	127,116,565	103,000,000	25,380,682	45,918,919	50,510,811	55,561,892
	CSP 6.2: Credit access program	-	25,000,000	20,000,000	-	-	-
Total Vote		**1,156,159,197**	**975,807,371**	**1,114,763,485**	**816,244,316**	**897,868,748**	**987,655,622**

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
Current Expenditure	**280,129,929**	**281,770,906**	**251,201,831**	**271,088,837**	**298,197,721**	**328,017,493**
Compensation to Employees	207,574,238	207,574,238	188,862,848	216,007,110	237,607,821	261,368,603
Use of Goods and Services	68,246,123	71,689,891	60,832,206	52,081,727	57,289,900	63,018,890
Acquisition of Non-Financial Assets	4,309,568	2,506,777	1,506,777	3,000,000	3,300,000	3,630,000
Social Benefits	-	-	-	-	-	-
Grants, transfers and subsidies	-	-	-	-	-	-
Capital Expenditure	**876,029,268**	**694,036,465**	**863,561,654**	**545,155,479**	**599,671,027**	**659,638,130**
Use of Goods and Services	6,269,583	-	4,139,350	-	-	-
Acquisition of Non-Financial Assets	388,350,460	285,536,465	316,364,387	255,186,560	280,705,216	308,775,738
Grants, transfers and subsidies	481,409,225	408,500,000	543,057,917	289,968,919	318,965,811	350,862,392
Other Development	-	-	-	-	-	-
Total Expenditure	**1,156,159,197**	**975,807,371**	**1,114,763,485**	**816,244,316**	**897,868,748**	**987,655,622**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 1: General Administration and support services	**CSP 1.1: Administrative support service**	**280,129,929**	**251,201,831**	**271,088,837**	**298,197,721**	**328,017,493**
	Compensation to Employees	207,574,238	188,862,848	216,007,110	237,607,821	261,368,603
	Use of Goods and Services	68,246,123	60,832,206	52,081,727	57,289,900	63,018,890
	Acquisition of Non-Financial Assets	4,309,568	1,506,777	3,000,000	3,300,000	3,630,000
CP 2: Crop Development	**CSP 2.1: Mechanization Services**	**47,896,313**	**60,700,000**	**57,000,000**	**62,700,000**	**68,970,000**
	Acquisition of Non-Financial Assets	47,896,313	60,700,000	57,000,000	62,700,000	68,970,000
	CSP 2.2: Input Access	**146,174,770**	**96,482,222**	**74,100,000**	**81,510,000**	**89,661,000**
	Acquisition of Non-Financial Assets	146,174,770	96,482,222	74,100,000	81,510,000	89,661,000
	CSP 2.3: National Agricultural Value Chain Development Project (NAVCDP)	**322,192,729**	**429,516,103**	**240,500,000**	**264,550,000**	**291,005,000**
	Grants, transfers and subsidies	322,192,729	429,516,103	240,500,000	264,550,000	291,005,000
CP 3: Livestock Development	**CSP 3.1: Livestock Production Infrastructure**	**12,777,375**	**8,300,000**	**18,500,000**	**20,350,000**	**22,385,000**
	Acquisition of Non-Financial Assets	12,777,375	8,300,000	18,500,000	20,350,000	22,385,000
	CSP: Pasture and Fodder Development	**16,619,583**	**12,139,350**	-	-	-
	Use of Goods and Services	6,269,583	4,139,350	-	-	-
	Acquisition of Non-Financial Assets	10,350,000	8,000,000	-	-	-
	CSP 3.2: Kenya Livestock Commercialization Project (KeLCoP)	**34,099,931**	**68,161,132**	**38,550,000**	**42,405,000**	**46,645,500**
	Grants, transfers and subsidies	34,099,931	68,161,132	38,550,000	42,405,000	46,645,500
CP 4: Veterinary Development	**CSP 4.1: Veterinary Infrastructure Development**	**56,318,664**	**56,077,573**	**20,500,000**	**22,550,000**	**24,805,000**
	Acquisition of Non-Financial Assets	56,318,664	56,077,573	20,500,000	22,550,000	24,805,000
	CSP 4.2: Livestock Breed Improvement	**28,366,170**	**2,969,600**	**5,000,000**	**5,500,000**	**6,050,000**
	Acquisition of Non-Financial Assets	28,366,170	2,969,600	5,000,000	5,500,000	6,050,000
CP 5: Fisheries and blue economy development	**CSP 5.1: Fisheries infrastructure development**	**61,881,608**	**38,663,872**	**22,500,000**	**24,750,000**	**27,225,000**
	Acquisition of Non-Financial Assets	61,881,608	38,663,872	22,500,000	24,750,000	27,225,000
	CSP 5.2: Aquaculture Business Development Programme	**22,585,560**	**45,171,120**	**22,586,560**	**24,845,216**	**27,329,738**
	Acquisition of Non-Financial Assets	22,585,560	45,171,120	22,586,560	24,845,216	27,329,738
CP 6: Agribusiness development	**CSP 6.1: Agribusiness Infrastructure Development**	**127,116,565**	**25,380,682**	**45,918,919**	**50,510,811**	**55,561,892**
	Acquisition of Non-Financial Assets	2,000,000	-	35,000,000	38,500,000	42,350,000

Sign: ..... Date 5th of August, 2025

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	Grants: transfers and subsidies	125,116,565	25,380,682	10,918,919	12,010,811	13,211,892
	CSP 6.2: Credit access program	-	20,000,000	-	-	-
	Grants: transfers and subsidies	-	20,000,000	-	-	-
Total Vote		1,156,159,197	1,114,763,485	816,244,316	897,868,748	987,655,622

I. Details of Staff Establishment by Organization Structure (Delivery Units)

	Designation	Job Group	Staff no.	FY 2025/2026	Projection (Kshs)FY 2026/2027	Projection (Kshs)FY 2027/2028
1	Member - County Executive Committee	T	1	5,561,668	5,371,574	5,640,153
2	County Chief Officer	S	2	5,832,760	5,652,565	5,935,193
3	Deputy Director - Livestock Production	R	1	2,772,253	3,049,479	3,201,953
4	Director - Fisheries	R	1	2,231,684	2,454,852	2,577,595
5	Director Agriculture	R	1	2,289,234	2,738,157	2,875,065
6	Director of Agribusiness	R	1	2,231,684	2,454,852	2,577,595
7	Deputy Director - Fisheries	Q	1	1,858,943	2,044,837	2,147,079
8	Deputy Director of Agribusiness	Q	1	1,867,316	2,054,047	2,156,749
9	Deputy Director of Livestock Production	Q	1	1,858,943	2,044,837	2,147,079
10	Deputy Director of Veterinary Services	Q	1	1,917,961	2,109,757	2,215,245
11	Senior Assistant Director - Veterinary Services	Q	1	2,094,032	2,303,435	2,418,607
12	Assistant Director - Agriculture	P	8	17,612,096	18,273,305	19,186,970
13	Assistant Director - Livestock Production	P	1	2,130,277	2,343,304	2,460,469
14	Chief Veterinary Officer	N	2	3,236,199	3,559,818	3,737,809
15	Principal Agricultural Officer	N	1	1,546,779	1,701,457	1,786,530
16	Principal Assistant Agricultural Officer	N	1	1,571,383	1,728,521	1,814,947
17	Chief Agricultural Officer	M	9	12,044,736	12,149,210	12,756,671
18	Chief Assistant Agricultural Officer	M	2	2,443,345	2,687,679	2,822,063
19	Chief Assistant Livestock Production Office	M	1	1,205,110	1,325,621	1,391,902
20	Chief Fisheries Officer	M	3	3,615,328	3,976,861	4,175,704
21	Chief Livestock Production Officer	M	2	2,443,345	2,687,679	2,822,063
22	Chief Superintendent Agriculture	M	1	1,205,110	1,325,621	1,391,902
23	Senior Veterinary Officer	M	1	1,264,128	1,390,541	1,460,068
24	Senior Agricultural Officer	L	2	2,266,678	2,493,345	2,618,012
25	Senior Assistant Agricultural Officer	L	2	2,200,427	2,420,469	2,541,492
26	Senior Assistant Livestock Production Office	L	1	1,100,214	1,210,235	1,270,747
27	Senior Livestock Production Officer	L	2	2,157,683	2,373,451	2,492,124
28	Veterinary Officer	L	1	1,155,100	1,270,610	1,334,141
29	Agricultural Officer	K	18	16,193,338	16,119,659	16,925,642
30	Assistant Animal Health Officer [1]	K	1	909,080	999,988	1,049,987
31	Chief Animal Health Assistant	K	1	960,793	1,056,873	1,109,717
32	Fisheries Officer	K	6	5,727,511	5,750,262	6,037,775
33	Livestock Production Officer	K	13	11,573,176	11,630,494	12,212,019
34	Assistant Agricultural Officer [2]	J	7	4,925,431	5,417,974	5,688,873
35	Assistant Animal Health Officer [2]	J	1	758,367	834,204	875,914
36	Chief Clerical Officer - General Office Ser	J	2	1,425,846	1,568,431	1,646,853
37	Information Officer [2]	J	1	712,923	784,215	823,426
38	Office Administrative Assistant [1]	J	2	1,516,845	1,668,530	1,751,957
39	Senior Animal Health Assistant	J	1	758,367	834,204	875,914
40	Senior Fisheries Assistant	J	5	3,540,474	3,894,521	4,089,247
41	Senior Livestock Production Assistant	J	2	1,415,008	1,556,508	1,634,333
42	Agricultural Assistant [1]	H	1	568,771	625,649	656,931

Sign: ..... Date 5th of August, 2025

	Designation	Job Group	Staff no.	FY 2025/2026	Projection (Kshs)FY 2026/2027	Projection (Kshs)FY 2027/2028
43	Animal Health Assistant [1]	H	3	1,880,040	2,068,044	2,171,446
44	Assistant Agricultural Officer [3]	H	23	13,877,031	14,164,735	14,872,972
45	Assistant Agricultural Officer [3]	H	2	1,132,139	1,245,353	1,307,621
46	Assistant Fisheries Officer [3]	H	8	4,341,830	4,776,013	5,014,814
47	Assistant Livestock Production Officer [3]	H	10	6,040,095	6,094,104	6,398,809
48	Fisheries Assistant [1]	H	4	2,313,562	2,544,918	2,672,164
49	Leather Development Assistant [1]	H	1	614,216	675,637	709,419
50	Livestock Production Assistant [1]	H	8	4,522,453	4,974,698	5,223,433
51	Office Administrative Assistant [2]	H	1	587,467	646,214	678,525
52	Senior Clerical Officer - General Office Se	H	4	2,349,871	2,584,859	2,714,102
53	Supply Chain Management Assistant [3]	H	1	587,467	646,214	678,525
54	*Animal Health Assistants [2]	G	16	9,252,653	9,627,918	10,109,314
55	Agricultural Assistant [2]	G	1	534,224	587,646	617,028
56	Cleaning Supervisor [1]	G	1	534,224	587,646	617,028
57	Clerical Officer [1] - General Office Service	G	3	1,602,671	1,762,938	1,851,085
58	Livestock Health Assistant [2]	G	3	1,637,909	1,801,700	1,891,785
59	Office Administrative Assistant [3]	G	2	975,237	1,072,761	1,126,399
60	Cleaning Supervisor[2a]	F	5	1,999,292	2,199,222	2,309,183
61	Cook [2]	F	1	398,183	438,002	459,902
62	Driver 1	F	1	398,183	438,002	459,902
63	Plant Operator [1]	F	1	398,183	438,002	459,902
64	Cleaning Supervisor[2b]	E	3	1,070,017	1,177,019	1,235,870
65	Coxswain [2]	E	5	1,769,408	1,946,349	2,043,666
66	plant mechanic	E	1	362,255	398,480	418,404
67	Plant Operator [2]	E	1	353,882	389,270	408,734
68	Support Staff Supervisor	E	4	1,423,899	1,566,289	1,644,603
69	asst. agricultural officer II	D	1	350,197	385,217	404,478
70	plant operator	D	14	5,394,382	5,383,820	5,653,011
71	Senior Support Staff	D	8	2,801,575	3,081,732	3,235,819
72	Support Staff [1]	C	1	314,051	345,456	362,729
73	Support Staff [2]	B	6	2,056,110	2,235,923	2,347,719
74	Casuals			3,434,058	4,560,207	4,788,217
	Grand Total		**256**	**216,007,110**	**228,524,045**	**240,221,120**

Sign: ..... Date 5th of August, 2025

2. Department of Trade, Investment, Industrialization, Cooperatives Small and Micro Enterprise (SME)

A. Vision

A leading department in the promotion of Trade, Cooperative Development and investment

B. Mission

To foster inclusive and sustainable socio-economic development through promoting investment in trade, entrepreneurship, innovation, value addition and cooperative development.

C. Performance Overview and Rationale for Funding

To efficiently and effectively deliver its services, the department has six directorates namely: Trade, Cooperatives, Cooperative Enterprise Development Fund, Industry, Alcoholic drinks and drugs control and Cooperative Audit

The department is mandated to promote trade, investment and Industrialization as well as creating an enabling environment that promotes cooperative development and fair-trade practices as well as alcoholic drinks and drugs control.

The overall objective of the directorate of trade is to promote self-reliance amongst the citizens of Busia County, enhancement of business, job and wealth creation through diversification, innovation, value addition, market linkages and trade infrastructural development.

Through the directorate of trade, the department oversees and promotes cross-border trade through cross-border committees that were formed after establishment of Cross Border Traders Association. This ensures seamless movement of goods and services across the international border and across inter -county borders. It provides traders with requisite trade information to facilitate business networks.

Expenditure Trends FY2021/2022-2023/2024

In FY 2021/2022- FY 2023/2024, the department was allocated a total of Kshs.301.4 million and spent Kshs.146.4 million, representing an absorption rate of 49%. The department's expenditure for FY2021/2022 was Kshs.132.4 million against 318.9 million, representing an absorption rate of 41%. In the FY2022/2023, the department spent Kshs.123.8 million against a target of Kshs.224.5 million, representing an absorption rate of 55%.

Major Achievements for FY 2021/2022-2023/2024

Sign: ..... Date 5th of August, 2025

Construction of County Aggregation Parks (CAIP) at a cost of Ksh. 500,000,000 (CGB contributing Ksh. 250 million and National Government matching it with Ksh. 250 million). The CAIP will spur economic growth and investment attraction, create jobs and also boost Agriculture and Agro-processing across the county.

Construction of 8 markets which includes Adung'osi, Murumba, Bukhalalire, Angurai, Tangakona, Apegei (phase 1). Also, through the Economic stimulus plan, Bumala, Mungatsi, Korinda, Angurai, and Aroma markets have been handed over for construction. The construction of this markets has improved trade promotion and also contributed to economic growth.

Renovation of seven markets which are Busia Main market, Soko Posta, Bulemia, Chengo, Matayos Auction Ring, Mayenje, and Bukhuyi. Renovation of the markets has been a key step towards ensuring that all the traders use hygiene pleasant facilities.

There were also significant improvements in the creation of a vibrant and sustainable cooperative movement. The improvement was influenced by the development of 25 Cooperative Societies in F/Y (2020/2021), 30 Cooperative Societies in F/Y (2021/2022) and 50 Cooperatives Societies in F/Y (2022/2023).

Further to the development of cooperatives, the directorate of cooperative audit performed 22 Cooperative audits in F/Y (2021/2022) and 12 Cooperative audits in F/Y (2022/2023 an activity that has helped to improve the compliance of the cooperatives to the set financial requirements.

There was improvement in consumer protection through improved fair-trade practices. Increased consumer protection was enhanced due to improvement in the number of legal metrology equipment examined, tested and verified (FY 2020/2021) 1,807, (FY2021/2022) 674 and (FY2022/2023) 1,550.

Major Services/Outputs to be provided in the FY2025/2026-2027/2028

During the 2025/2026 financial year, the department will implement programmes targeting co-operative growth, trade enhancement, industrialization, fair trade practices, alcoholic drinks and drugs abuse control and support to Micro Small and Medium Enterprises (MSMES).

The directorate is supporting micro, small and medium enterprises by giving them loans through the Trade Development Revolving Fund. The traders are also trained and equipped with enterprise management skills.

Through the Co-operative Enterprise Development Fund, Co-operative institutions continue to

Sign: ..... Date 5th of August, 2025

receive financing that revolve in more than 100 cooperative societies in the County.

The directorate of cooperatives continues to promote new cooperatives and to strengthen them through education and training of cooperative leaders, staff and members.

The Weight and Measures Unit ensures that verification of weighing machines in business premises has been done so as to meet the customer satisfaction in terms of quantity and quality of goods or produce being sold to them.

Further, the department will continue to spearhead construction of markets and market stalls across the county in addition to strengthening capacity of co-operatives. To effectively discharge its mandate, the department intends to upscale loans to cooperatives by increasing funding through the Co-operative Enterprise Development Fund through which registered cooperatives can access credit facilities

Output Linked to CIDP/ADP/CFSP

Key outputs that have been identified on CIDP are MSME loans, grants, and revolving funds disbursed, Markets established, Modern Ablution Blocks constructed, Boda-Boda sheds constructed, Cotton value added, Rice value added, milk value added, and Cooperative enterprise Development Fund Upscaled. On ADP, these outputs have been directly replicated in FY 2025/2026. Further we have linked all the outputs from CIDP and ADP to the CFSP.

D. Strategic Objectives

CP 7: General Administration and Support Services

To facilitate the coordination of programs within the department

CP 8: Trade Development and Investment

To increase access to trade and Investment

CP 9: Industrialization

To promote industrialization

CP 10: Cooperative Business Development

To improve access to cooperative services

Sign: ..... Date 5th of August, 2025

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 1,131,595,221** For the FY 2025/26, **Ksh. 341,871,668** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 376,058,835** and **Ksh. 413,664,718** respectively.

E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value (2023)	Planned Targets		
						FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
General Administration and Support Services	Administrative Support Services.	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	80%	100%	100%	100%
Trade Development and Investment	**MSME Promotion**	To increase access to trade and investment	Increased access to trade and Investment	MSME grants disbursed	Number of MSMEs beneficiaries	0	200	225	250
	Market Modernization and development			Markets established	Number of new markets constructed	9	12	15	18
					Number of markets renovated	7	8	9	10
Industrialization	**Industrial Development**	To promote industrialization	Industrial Development Promoted	Industrial parks developed	No. of industrial parks development	1	1	0	0
Cooperative Business Development	**Cooperative Development**	To improve access to cooperative services	Improved access to cooperative services	Milk Value Added	Milk Collection Truck Purchased	0	1	1	1

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 7: General Administration and support services	CSP 7.1: Administrative support service	96,211,577	83,356,894	98,909,577	101,154,564	111,270,020	122,397,022
CP 8: Trade Development and Investment	CSP 8.1: MSME Promotion	4,000,000	3,000,000	-	5,000,000	5,500,000	6,050,000
	CSP 8.2: Market Modernization and Development	130,697,995	51,620,000	64,490,000	89,300,000	98,230,000	108,053,000
CP: Fair Trade practices	CSP: Weights and Measuring Equipment Verification	6,995,000	5,000,000	4,000,000	-	-	-
CP 9: Industrialization	CSP 9.1: Industrial Development	250,000,000	-	319,329,223	133,917,104	147,308,814	162,039,696
CP 10: Cooperative Business Development	CSP 10.1: Cooperative Development	8,600,000	48,500,000	17,000,000	12,500,000	13,750,000	15,125,000
CP : Alcoholic Drinks and Drugs Abuse Control	CSP : Liquor Regulation, Licensing and Infrastructure Development	5,000,000	-	-	-	-	-
Total Vote		**501,504,572**	**191,476,894**	**503,728,800**	**341,871,668**	**376,058,835**	**413,664,718**

Sign: ..... Date 5th of August, 2025

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**96,211,577**	**83,356,894**	**98,909,577**	**101,154,564**	**111,270,020**	**122,397,022**
Compensation to Employees	38,088,587	39,288,587	52,619,069	54,093,401	59,502,741	65,453,015
Use of Goods and Services	43,298,720	35,407,314	38,029,515	41,684,822	45,853,304	50,438,635
Acquisition of Non-Financial Assets	14,824,270	8,660,993	8,260,993	5,376,341	5,913,975	6,505,373
Capital Expenditure	**405,292,995**	**108,120,000**	**404,819,223**	**240,717,104**	**264,788,814**	**291,267,696**
Acquisition of Non-Financial Assets	401,292,995	95,120,000	404,819,223	235,717,104	259,288,814	285,217,696
Grants, transfers and subsidies	4,000,000	13,000,000	-	5,000,000	5,500,000	6,050,000
Total Expenditure	**501,504,572**	**191,476,894**	**503,728,800**	**341,871,668**	**376,058,835**	**413,664,718**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 7: General Administration and support services	CSP 7.1: Administrative support service	96,211,577	98,909,577	101,154,564	111,270,020	122,397,022
	Compensation to Employees	38,088,587	52,619,069	54,093,401	59,502,741	65,453,015
	Use of Goods and Services	43,298,720	38,029,515	41,684,822	45,853,304	50,438,635
	Acquisition of Non-Financial Assets	14,824,270	8,260,993	5,376,341	5,913,975	6,505,373
CP 8: Trade Development and Investment	CSP 8.1: MSME Promotion	4,000,000	-	5,000,000	5,500,000	6,050,000
	Grants, transfers and subsidies	4,000,000	-	5,000,000	5,500,000	6,050,000
	CSP 8.2: Market Modernization and Development	130,697,995	64,490,000	89,300,000	98,230,000	108,053,000
	Acquisition of Non-Financial Assets	130,697,995	64,490,000	89,300,000	98,230,000	108,053,000
CP: Fair Trade Practices	CSP: Weighing and Measuring Equipment Verification.	6,995,000	4,000,000	-	-	-
	Acquisition of Non-Financial Assets	6,995,000	4,000,000	-	-	-
CP 9: Industrialization	CSP 9.1: Industrial Development	250,000,000	319,329,223	133,917,104	147,308,814	162,039,696
	Acquisition of Non-Financial Assets	250,000,000	319,329,223	133,917,104	147,308,814	162,039,696
CP 10: Cooperative Business Development	CSP 10.1: Cooperative Development	8,600,000	17,000,000	12,500,000	13,750,000	15,125,000
	Acquisition of Non-Financial Assets	8,600,000	17,000,000	12,500,000	13,750,000	15,125,000
	Grants, transfers and subsidies	-	-	-	-	-
CP : Alcoholic Drinks and Drugs Abuse Control	CSP: Liquor Regulation, Licensing and Infrastructure Development	5,000,000	-	-	-	-
	Acquisition of Non-Financial Assets	5,000,000	-	-	-	-
Total Vote		501,504,572	503,728,800	341,871,668	376,058,835	413,664,718

I. Details of Staff Establishment by Organization Structure (Delivery Units)

	Designation Name	JG	Staff No	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
1	Member - County Executive Committee	T	1	5,561,668	6,097,094	6,401,949
2	County Chief Officer	S	1	2,916,380	3,205,841	3,366,133
3	County Director - Co-operative Enterprise Development Fund	R	1	2,253,638	3,601,920	3,782,016
4	Director - Co-operative Audit	R	1	2,240,634	2,794,698	2,934,433
5	Director - Co-operative Development	R	1	2,227,575	3,220,332	3,381,349
6	Director - Industry	R	1	2,240,634	2,794,698	2,934,433
7	Director - Trade and Markets	R	1	2,240,634	2,794,698	2,934,433
8	Deputy Director - Co-operative Audit	Q	1	1,917,547	2,329,302	2,445,767
9	Deputy Director - Co-operative Development	Q	1	1,958,043	2,318,847	2,434,789
10	Deputy Director - Market	Q	1	1,917,547	2,329,302	2,445,767
11	Deputy Director- Alcoholic Drinks and Drug abuse control	Q	1	1,917,547	2,329,302	2,445,767
12	Deputy Director -Industry	Q	1	1,908,043	2,318,847	2,434,789
13	Deputy Director -Trade	Q	1	1,908,043	2,318,847	2,434,789
14	Principal Trade Development Officer	N	1	1,582,436	1,960,679	2,058,713
15	Chief Co-operative Officer	M	2	2,770,982	3,048,080	3,200,484
16	Finance Officer [1]	L	3	3,747,819	4,122,601	4,328,731
17	Senior Co-operative Officer	L	2	2,448,275	2,693,102	2,827,757
18	Senior Trade Development Officer	L	1	1,242,937	1,367,231	1,435,593
19	Statistician [1]	L	1	1,242,937	1,367,231	1,435,593
20	Co-operative Officer [1]	K	4	3,891,178	4,538,538	4,765,465
21	Weights & Measures Officer [1]	K	1	790,390	1,144,429	1,201,650

Sign: ..... Date 5th of August, 2025

	Designation Name	JG	Staff No	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
22	Weights & Measures Assistant [2]	J	1	649,341	824,275	865,489
23	Cleaning Supervisor[2a]	F	1	451,173	496,290	521,105
24	Casuals			4,068,000	3,652,890	3,835,535
	Grand Total		**30**	**54,093,401**	**63,669,073**	**66,852,528**

3. Department of Education and Industrial Skills Development

A. Vision

A quality education and training for all to transform Busia into an intelligent County in the front line of global progress and innovation.

B. Mission

The department's mission is to provide accessible, holistic and quality education and training to all, for the socioeconomic and sustainable development of Busia County.

C. Performance Overview and Rationale Funding

Sector Overview and Background Information

The county Sector of education and vocational training comprises of two sub-sectors; Early Childhood Development education (ECDE) and Vocational Training and Skills Development.

The department through the two directorates implemented the following programs and sub programs in the FY 2024/2025.

Key achievements

i. ECDE

a) Rolled out digital learning in all the 461 ECDE Centres. Each school received two digital devices for PP1 and PP2
b) Distributed ECDE furniture (301 tables and 311 chairs) to 10 ECDE centres
c) Provided school meals to all the 461 public ECDE centres across the county
d) Evaluation for ECDE projects, now in the process of signing the contracts

ii. Vocational & Skills Development

Key achievements

a) KCB 2jiajiri programme.
First cohort of 513 youths have been trained, gone for attachment, completed exams and are awaiting graduation.

Sign: ..... Date 5th of August, 2025

The programme was co funded by The KCB Foundation and The County Government on a 1:1 ratio at a total cost of 35M

b) Equipped VTC`s with sports equipment in support of co-curricular activities.
c) Initiated the construction of 6 sanitation blocks at Katakwa, Nambale, Dirakho, Okisimo, Bukoma and Buburi at a total cost of 2.4M to be completed by the end of the financial year
d) The directorate initiated the process of completing Amagoro VTC, Construction of administration block at Osuret and Khayo VTC`s phase one. The projects are expected to be completed by the end of the financial year.

Challenges

a) Untimely disbursement of funds
b) Inadequate budgetary allocation (Projects, school meals etc.)
c) Late disbursement of capitation to VTCs.
d) An overstretched staff establishment in the VTCs. There's a deficit of 69 instructors within the institutions.
e) Stagnation of staff in job groups for over 10 years
f) Declining of enrolment of trainees in VTCs due to inadequate training material and instructors

Way forward

a) Enhance budgetary allocation to ensure sustainability of school meals and nutrition program
b) Need to sensitize stakeholders on automation of Education support scheme to ensure successful implementation of the program
c) Disbursement of capitation to support functions of VTC`s as anchored in The Fourth Schedule of the Constitution.
d) Employment of instructors in VTCs to fill the vacancies created by the outgoing staff.
e) Promotion of staff.
f) Increase budgetary allocations for development projects to ensure VTCs have enough workshops

D. Strategic Objectives

CP 11: General Administration and support services

To facilitate the coordination of Education programs within the department

CP 12: Early Childhood Development Education

To increase access to equitable and quality early childhood education

CP 13: Vocational Training Development

To increase access to equitable and quality Vocational Training

Sign: ..... Date 5th of August, 2025

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 2,664,020,678** For the FY 2025/26, **Ksh. 804,840,084** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 885,324,092** and **Ksh. 976,856,502** respectively.

E. Summary of the Programme Outputs and Performance Indicators

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value	Planned Targets		
						2024/25	FY 2025/26	FY 2026/27	FY 2027/28
General Administration and Support Services	**Administrative Support**	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Outcome: Efficient and effective co-ordination of department of Education and Industrial Skills Development programmes.	% Achievement of the set Programme targets.	100%	100%	100%	100%
Early childhood development education	**ECDE infrastructure development**	To increase access to equitable and quality early childhood education	Increased access to equitable and quality early childhood education	Child and disability friendly ECDE centers constructed	No. Of ECDE center constructed (Twin Classrooms)	0	50	30	30
				ECDE centers equipped with WASH facilities	No. of ECDE Centre equipped with WASH facilities	460	40	30	30
				ECDE classrooms renovated	No. of ECDE centers renovated	0	10	15	20
				ECD centers equipped with Age-Appropriate Furniture	No. of ECDE centers with age appropriate ECDE furniture	460	14	20	25
	ECDE Learning Materials			ECDE center equipped with learning materials	No. of ECDE centers provided with learning materials (charts and other learning activities)	460	98	109	132
	School Feeding Programme			ECDE centers provided with school meals	Number of ECDE centers benefitting from school feeding programs	0	46,000	50, 600	55,660
	Inclusive education for learners with disability			SNE ECDE centers Established	No. of SNE ECDE centers established	0	3	3	3
Vocational Training Development	**VTCs Infrastructure Development**	To increase access to Equitable and quality Vocational Training	Increased access to Equitable and quality Vocational Training	Workshops constructed	No. of workshops constructed	4	2	5	5
				Administration blocks constructed	No. of administration blocks	9	2		4
				Renovation of existing infrastructure	Number of VTCs renovated	4	0	2	3
				Sanitation blocks constructed	No. of sanitation blocks constructed	2	2	3	4
	Equipping of VTC			Purchase of tools and equipment	No VTCs Supplied with tools and equipment	26	5	5	6

Sign: ..... Date 5th of August, 2025

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 11: General Administration and support services	CSP 11.1: Administrative support service	715,047,533	721,344,017	649,922,923	688,840,084	757,724,092	833,496,502
CP 12: Early Childhood Development Education	CSP 12.1: ECDE Infrastructure Development	10,600,000	33,100,000	125,544,493	67,000,000	73,700,000	81,070,000
	CSP 12.2: ECDE Learning Materials	4,400,000	3,540,000	2,040,000	14,000,000	15,400,000	16,940,000
	CSP 12.3: Inclusive Education for Learners with disability	5,000,000	5,000,000	4,000,000	5,000,000	5,500,000	6,050,000
CP 13: Vocational Training Development	CSP 13.1: VTCs Infrastructure development	42,500,000	72,400,000	52,139,028	30,000,000	33,000,000	36,300,000
CP: Education support	CSP: Education support scheme	839,336	-	839,336	-	-	-
Total Vote		**778,386,869**	**835,384,017**	**834,485,780**	**804,840,084**	**885,324,092**	**973,856,502**

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**715,047,533**	**721,344,017**	**649,922,923**	**688,840,084**	**757,724,092**	**833,496,502**
Compensation to Employees	461,875,191	461,875,191	512,697,256	560,557,817	616,613,599	678,274,959
Use of Goods and Services	109,372,232	86,845,565	99,456,237	64,003,875	70,404,263	77,444,689
Acquisition of Non-Financial Assets	8,500,110	12,323,261	8,169,430	3,278,392	3,606,231	3,966,854
Grants, transfers and subsidies	135,300,000	160,300,000	29,600,000	61,000,000	67,100,000	73,810,000
Capital Expenditure	**63,339,336**	**114,040,000**	**184,562,857**	**116,000,000**	**127,600,000**	**140,360,000**
Acquisition of Non-Financial Assets	62,500,000	114,040,000	183,723,521	116,000,000	127,600,000	140,360,000
Grants, transfers and subsidies	839,336	-	839,336	-	-	-
Total Expenditure	**778,386,869**	**835,384,017**	**834,485,780**	**804,840,084**	**885,324,092**	**973,856,502**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

Vote Title	County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Education and Industrial Skills Development	CP 11: General Administration and support services	CSP 11.1: Administrative support service	715,047,533	649,922,923	688,840,084	757,724,092	833,496,502
		Compensation to Employees	461,875,191	512,697,256	560,557,817	616,613,599	678,274,959
		Use of Goods and Services	109,372,232	99,456,237	64,003,875	70,404,263	77,444,689
		Acquisition of Non-Financial Assets	8,500,110	8,169,430	3,278,392	3,606,231	3,966,854
		Grants, transfers and subsidies	135,300,000	29,600,000	61,000,000	67,100,000	73,810,000
	CP 12: Early Childhood Development Education	CSP 12.1: E.C.D.E Infrastructure Development	10,600,000	125,544,493	67,000,000	73,700,000	81,070,000
		Acquisition of Non-Financial Assets	10,600,000	125,544,493	67,000,000	73,700,000	81,070,000
		CSP 12.2: E.C.D.E Learning Materials	4,400,000	2,040,000	14,000,000	15,400,000	16,940,000
		Acquisition of Non-Financial Assets	4,400,000	2,040,000	14,000,000	15,400,000	16,940,000
		CSP 12.3: Inclusive Education for learners with disability	5,000,000	4,000,000	5,000,000	5,500,000	6,050,000
		Acquisition of Non-Financial Assets	5,000,000	4,000,000	5,000,000	5,500,000	6,050,000
	CP 13: Vocational Training Development	CSP 13.1: VTCs Infrastructure developm...	42,500,000	52,139,028	30,000,000	33,000,000	36,300,000
		Acquisition of Non-Financial Assets	42,500,000	52,139,028	30,000,000	33,000,000	36,300,000
		CSP: Equipping of VTCs	-	-	-	-	-
		Acquisition of Non-Financial Assets	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

Vote Title	County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
	CP: Education Support	CSP: Education Support Scheme	839,336	839,336	-	-	-
		Grants, transfers and subsidies	839,336	839,336	-	-	-
	Total Vote		778,386,869	834,485,780	804,840,084	885,324,092	973,856,502

I. Details of Staff Establishment by Organization Structure (Delivery Units)

NO.	Designation-Name	JG	Staff No.	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
1	Member - County Executive Committee	T	1	5,561,668	6,578,305	6,907,220
2	County Chief Officer	S	1	2,916,380	2,867,993	3,011,393
3	Director of ECDE	R	1	2,929,392	3,222,331	3,383,448
4	Director of VTC	R	1	2,920,535	3,212,588	3,373,217
5	Deputy Director - Education	Q	2	3,771,774	4,148,951	4,356,399
6	Graduate Principal Teacher [2]	N	1	1,503,107	1,653,417	1,736,088
7	Education Officer [1]	M	1	1,138,778	1,252,656	1,315,289
8	Graduate Senior Teacher	M	3	3,416,089	3,757,698	3,945,583
9	Senior ECD Graduate Teacher	M	4	4,302,949	4,733,243	4,969,905
10	Senior Youth Polytechnic Instructor	L	7	8,048,480	8,853,328	9,295,994
11	Youth Polytechnic Instructor [1]	K	7	6,141,926	6,756,119	7,093,925
12	Youth Polytechnic Instructor [2]	J	1	712,221	783,443	822,615
13	Artisan Grade [1] - Building	H	3	1,787,502	1,966,252	2,064,565
14	ECD Teacher [3]	H	381	200,196,354	210,206,172	220,716,480
15	ICT Assistant [3]	H	4	2,292,400	2,521,640	2,647,722
16	Youth Polytechnic Instructor [3]	H	103	58,107,744	63,918,519	67,114,445
17	Artisan Grade [1] - Building	G	6	3,575,004	3,932,504	4,129,129
18	Cleaning Supervisor[2a]	G	1	403,626	443,988	466,187
19	Assistant ECD Teacher [2]	G	257	124,660,556	130,893,584	137,438,263
20	Electrical Technician [1]	G	1	595,834	655,417	688,188
21	Youth Polytechnic Instructor [3]	G	1	595,834	655,417	688,188
22	Assistant ECD Teacher [2]	F	324	117,948,308	123,845,723	130,038,010
23	Security Warden [1]	F	1	368,820	405,702	425,987
24	Nursery School [1]	E	1	515,140	866,485	909,809
25	Nursery School Teacher [3]	C	2	1,390,226	1,639,249	1,721,211
26	Nursery School Teacher [2]	B	1	491,799	760,979	799,028
	Temporary Employees			4,265,371	4,062,076	4,265,180
	Grand Total		**1115**	**560,557,817**	**590,963,691**	**620,511,875**

Sign: ..... Date 5th of August, 2025

4. The County Treasury and Economic Planning

A. Vision

A prosperous County committed to prudent financial management, economic planning and technological innovations

B. Mission

To provide high quality financial, economic and advisory services through efficient and effective fiscal planning, resource mobilization, budget administration, coordination, formulation and implementation of policies and programs for accelerated, equitable and sustainable development for the citizens of Busia County through technological innovations

C. Performance Overview and Rationale for Funding

The department comprises of two sections each headed by a Chief officer; County Treasury and Economic Planning. The County Treasury Section consists of four directorates namely Accounting Services, Supply Chain management, Revenue and Budget while Economic planning section consists of Economic Planning, County Bureau of Statistics, Internal Audit and Monitoring and Evaluation.

The County Treasury section consists of Directorate of Budget whose role is preparation of County budget and planning documents, Directorate of Accounting Services mandated to undertake payments and preparation of financial and non-financial reports, Directorate of Revenue is responsible for collection of own- source local revenue, Directorate of Internal Audit which is responsible for carrying out audits of the County projects to ensure value for money is realized and Directorate of Supply Chain Management which undertakes procurement of goods and services for various County entities. Economic Planning section consists of Directorate of Monitoring and Evaluation responsible for continuous monitoring of County projects during the implementation phase as well as end term evaluation to assess the impact of projects, Directorate of County Bureau of Statistics responsible for coordinating development, production and dissemination of statistics emanating from the various departments and agencies of the County Government and Economic Planning Directorate that prepares development plans, provide advice on planning and economic policy issues to the executive and undertaking economic analysis among others.

Sign: ....., Date 5th of August, 2025

The department is accountable for the financial management of the County Treasury. Its key functions are; revenue collection and Management; planning and budgeting, appropriate procurement of goods and Services, formulation and promotion of County fiscal and economic policies.

Departmental key performance

i. Key achievements

- Budgeting and planning were timely done, which aided in the implementation of county priority programmes and projects across various departments. Additionally, technical support, advice and guidance on fiscal and budgetary matters were given to all stakeholders in the County.
- The directorate of Supply chain management enhanced adoption and implementation of e-procurement as a method of procuring goods and services in line with the Public Procurement and Asset Disposal Act, 2015.
- The Accounting services directorate through its mandate ensured proper control and accounting for receipt and expenditure of public funds which was achieved through development of financial policies and procedures, administration of applicable legislation, timely preparation of financial statements and financial & non-financial reports.
- The directorate of Economic planning effectively discharged its mandate in formulation, coordination of implementation, monitoring and evaluation of economic development plans, policies and strategies geared towards achieving county development agenda. The directorate spearheaded preparation of Annual Development Plan. Moreover, through the M&E unit, monitoring and evaluation of county projects and partial operationalization of the e-CIMES was undertaken.
- The department established a statistical unit
- The department strictly complied with the Public Finance Management Act and other legal financial Acts and regulations.

ii. Challenges.

- Data obtained from the department is not always adequate and sometimes not verifiable hence the need to come up with a framework for the County government to collaborate and partner with KNBS in conducting surveys

Sign: ..... Date 5th of August, 2025

- Inadequate infrastructure to harness and maximize revenue generation from various streams. Furthermore, there is limited infrastructure for full automation of all revenue sources.
- Inadequate capacity building and training for the staff to meet the changing dynamics of operations.
- Lack of audit management tools; Essential audit management software

iii. Way forward

- The department to establish a data Center
- The department to establish ERP system to automate County services and processes

i. Outputs and linkage to CFSP/ADP/CIDP

The department's Programmes are aligned to the CIDP 2022-2027, ADP 2024, CBROP 2024 and CFSP 2025 with the prospects of providing high quality services to the Citizens and advocating for prudency and accountability in the utilization of public resources.

D. Strategic Objectives

CP 14: General Administration and Support services

Improve Efficiency in co-ordination of service delivery to County departments

CP 15: Economic Policy and Planning

To Improve Economic Policy formulation, planning and M&E

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 2,272,064,558** For the FY 2025/26, **Ksh. 696,892,616** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 750,081,877** and **Ksh. 825,090,065** respectively.

E. Summary of the Programme Outputs and Performance Indicators

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value	Planned Targets		
						2024/2025	FY 2025/26	FY 2026/27	FY 2027/28
General Administration and support services	Administrative Support Services.	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	80%	100%	100%	100%
Economic Policy and M&E	Statistics	To improve Economic policy and planning	Improved Economic policy and planning	Statistics unit developed	No. of functional statistics unit established	0	1	0	0

Sign: ..... Date 5th of August, 2025

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 14: General Administration and support services	CSP 14.1: Administrative support service	709,195,450	736,223,114	764,365,683	673,972,960	724,870,256	797,357,281
CP: Public Financial Management	CSP: Resource Mobilization	55,000,000	5,000,000	5,800,000	-	-	-
CP 15: Economic Policy and Planning	CSP 15.1: Statistics	23,919,656	4,000,000	39,839,312	22,919,656	25,211,622	27,732,784
Total Vote		**788,115,106**	**745,223,114**	**810,004,995**	**696,892,616**	**750,081,877**	**825,090,065**

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**709,195,450**	**736,223,114**	**764,365,683**	**673,972,960**	**724,870,256**	**797,357,281**
Compensation to Employees	396,321,279	366,321,279	263,602,562	300,114,571	330,126,028	363,138,631
Use of Goods and Services	252,680,044	334,185,994	456,975,873	350,645,796	385,710,375	424,281,413
Acquisition of Non-Financial Assets	18,394,232	15,715,841	28,787,248	8,212,593	9,033,852	9,937,238
Grants, transfers and subsidies	5,999,895	-	-	-	-	-
Other Expenses	35,800,000	20,000,000	15,000,000	15,000,000	-	-
Capital Expenditure	**78,919,656**	**9,000,000**	**45,639,312**	**22,919,656**	**25,211,622**	**27,732,784**
Acquisition of Non-Financial Assets	61,000,000	9,000,000	9,800,000	5,000,000	5,500,000	6,050,000
Grants, transfers and subsidies	17,919,656	-	35,839,312	17,919,656	19,711,622	21,682,784
Total Expenditure	**788,115,106**	**745,223,114**	**810,004,995**	**696,892,616**	**750,081,877**	**825,090,065**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 14: General Administration and support services	**CSP 14.1: Administrative support service**	**709,195,450**	**764,365,683**	**673,972,960**	**724,870,256**	**797,357,281**
	Compensation to Employees	396,321,279	263,602,562	300,114,571	330,126,028	363,138,631
	Use of Goods and Services	252,680,044	456,975,873	350,645,796	385,710,375	424,281,413
	Acquisition of Non-Financial Assets	18,394,232	28,787,248	8,212,593	9,033,852	9,937,238
	Grants, transfers and subsidies	5,999,895	-	-	-	-
	Other Expenses	35,800,000	15,000,000	15,000,000	-	-
CP: Public Financial Management	**CSP: Revenue Mobilization**	**55,000,000**	**5,800,000**	-	-	-
	Acquisition of Non-Financial Assets	55,000,000	5,800,000	-	-	-
CP 15: Economic Policy and Planning	**CSP 15.1: Statistics**	**23,919,656**	**39,839,312**	**22,919,656**	**25,211,622**	**27,732,784**
	Acquisition of Non-Financial Assets	6,000,000	4,000,000	5,000,000	5,500,000	6,050,000
	Grants, transfers and subsidies	17,919,656	35,839,312	17,919,656	19,711,622	21,682,784
Total Vote		**788,115,106**	**810,004,995**	**696,892,616**	**750,081,877**	**825,090,065**

Sign: ..... Date 5th of August, 2025

I. Details of Staff Establishment by Organization Structure (Delivery Units)

No.	Designation	J/G	Staff no	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
1	Member - County Executive Committee	8	1	5,561,668	6,032,811	6,334,452
2	County Chief Officer	S	2	5,832,760	6,406,304	6,726,619
3	Director - Supply Chain Management Services	R	1	2,590,572	2,849,630	2,992,112
4	Director Budget	R	1	2,239,763	2,463,739	2,586,926
5	Director of Administration	R	1	2,426,009	2,668,609	2,802,039
6	Director- Revenue	R	1	2,248,173	2,472,990	2,596,640
7	Director, Accounting Services	R	1	2,248,173	2,472,990	2,596,640
8	Director, Internal Audit Services	R	1	2,274,845	2,502,330	2,627,447
9	Director-Economic Planning	R	1	2,248,173	2,472,990	2,596,640
10	Assistant City Treasurer	Q	1	2,140,510	2,354,561	2,472,289
11	Assistant Director	Q	1	2,390,186	2,629,205	2,760,665
12	Deputy Director Accounting Services	Q	1	1,873,789	2,061,168	2,164,226
13	Deputy Director Internal Audit	Q	1	1,873,789	2,061,168	2,164,226
14	Deputy Director- Economic Planning	Q	1	1,873,789	2,061,168	2,164,226
15	Deputy Director, Accounting Services	Q	1	1,865,379	2,051,917	2,154,513
16	Principal Accountant	N	5	6,947,356	7,642,091	8,024,196
17	Principal Supply Chain Management Officer	N	1	1,660,691	1,826,760	1,918,098
18	Chief Accountant	M	3	3,695,531	4,065,084	4,268,338
19	Senior Economist [2]	M	1	1,173,013	1,290,314	1,354,830
20	Senior Revenue Officer	M	1	1,408,315	1,549,146	1,626,603
21	Chief Supply Chain Management Officer	L	1	1,140,215	1,254,236	1,316,948
22	Finance Officer [1]	L	4	3,969,153	4,366,068	4,584,371
23	Senior Accountant	L	1	1,200,077	1,320,085	1,386,089
24	Senior Accountant	L	5	4,971,991	5,469,190	5,742,650
25	Accountant [1]	K	5	4,802,047	5,282,252	5,546,365
26	Economist [2]	K	8	6,401,015	7,041,116	7,393,172
27	Finance Officer [2]	K	2	1,698,968	1,868,865	1,962,308
28	Internal Auditor I	K	1	1,146,330	1,260,963	1,324,011
29	Internal Auditor [1]	K	1	1,228,642	1,351,506	1,419,081
30	Senior Revenue Officer	K	1	1,146,330	1,260,963	1,324,011
31	Supply Chain Management Officer I	K	3	3,601,924	3,962,116	4,160,222
32	Accountant [2]	J	45	31,522,887	32,475,176	34,098,935
33	Accountant [2]	J	4	3,900,418	4,290,460	4,504,983
34	Administrative Officer [2]	J	1	1,076,640	1,184,304	1,243,519
35	Finance Officer [3]	J	28	18,791,356	19,570,491	20,549,016
36	Internal Auditor [2]	J	14	9,065,988	9,972,587	10,471,216
37	Library Assistant [2]	J	1	709,443	780,387	819,406
38	Revenue Officer	J	2	2,202,964	2,423,260	2,544,423
39	Supply Chain Management Officer [2]	J	4	2,527,016	2,779,717	2,918,703
40	Internal Auditor [3]	H	9	4,817,840	5,299,624	5,564,605
41	Internal Auditor III	H	1	966,461	1,063,107	1,116,262
42	Licensing Officer [2]	H	1	869,482	956,430	1,004,252
43	Market Inspector [2]	H	1	869,482	956,430	1,004,252
44	Office Administrative Assistant [2]	H	1	523,831	576,214	605,025
45	Revenue Officer	H	3	2,093,704	2,303,075	2,418,229
46	Senior Clerical Officer - General Office Se	H	2	1,168,428	1,285,271	1,349,535
47	Senior Clerk	H	1	869,482	956,430	1,004,252
48	Supply Chain Management Assistant [3]	H	20	12,739,294	12,913,224	13,558,885
49	Supply Chain Management Assistant [3]	H	1	516,061	567,667	596,050
50	Cleansing Foreman	G	1	820,833	902,916	948,062
51	Clerical Officer [1] - General Office Service	G	1	474,619	522,081	548,185
52	Senior Clerical Officer	G	5	4,791,164	5,270,280	5,533,794

Sign: ..... Date 5th of August, 2025

No.	Designation	J/G	Staff no	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
53	Senior Revenue Officer	G	3	2,636,582	2,900,240	3,045,252
54	Supply Chain Management Assistant III	G	1	519,955	571,950	600,548
55	Revenue Officer [1]	F	21	17,058,891	18,859,536	19,802,513
56	Cleaning Supervisor[2b]	E	1	320,943	353,038	370,690
57	Revenue Officer	E	158	66,537,251	67,690,976	71,075,525
58	Revenue Clerk [2]	D	20	15,012,666	15,247,008	16,009,358
59	Head Messenger	C	1	757,130	832,843	874,485
60	Revenue Clerk [3]	C	8	5,641,313	6,205,444	6,515,716
61	Revenue Clerk	B	1	696,319	765,951	804,249
62	Revenue Officer	B	1	704,729	775,201	813,961
63	Revenue Officer	A	1	566,683	623,351	654,519
64	Casuals			2,465,540	2,712,094	2,847,699
	Grand Total		**421**	**300,114,571**	**318,959,102**	**334,907,053**

5. Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services

A. Vision

A socially self-driven and empowered community.

B. Mission

To mobilize the Busia Community for sustainable social protection, talent nurturing, heritage preservation and creating equal opportunities for children, youth, women, PLWDs, Older Persons and other vulnerable groups for holistic growth and development.

C. Performance Overview and Rationale for Funding

- **Brief Description of Mandate**

  The department is comprised of five directorates namely; Sports, Youth Affairs, Tourism, Gender, Culture and Social Services. The department is mandated to mobilize the communities in Busia County for sustainable social protection, talent nurturing and creating equal opportunity for Youth, Women, PWDs, Older Persons and other vulnerable groups for holistic growth and development.

- **Expenditure Trends FY 2021/2022-2023/2024**

  In the FY 2021/2022 the department was allocated Kshs.217.2Million against expenditure of Kshs.117.3Million, representing an absorption rate of 54%. The department's allocation for FY 2022/2023 was Kshs. 178 million against expenditure amount of Kshs.103.8Million, representing an absorption rate of 58%

Sign:..... Date 5th of August, 2025

- **Key Achievements**

Kenya Inter-County Sports and Cultural Association (KICOSCA) Participation:

The department proudly participated in the KICOSCA games, where the Men's and Ladies' Tag of War teams emerged champions, Scrabble team finished second and lastly Ajua team secured third place, reflecting the department's growing talent across a range of disciplines.

Celebration of International Days:

The department successfully organized and celebrated International Youth Day, Mashujaa Day and Jamhuri Day, with a focus on promoting youth engagement, patriotism, and national unity through various events and activities.

County Cultural Activities:

Hosted a memorable County Cultural Festival, bringing together diverse cultures from all seven sub-counties, offering a unique platform to celebrate and promote Busia's rich cultural heritage.

The Directorate of Youth conducted a Youth Talent Search, identifying and nurturing emerging talent across various fields.

Ward Sporting Activities and Governors Cup:

The Directorate of Sports organized a successful ward-level sporting events, engaging communities and fostering healthy competition. Winners from these events went on to compete in the inaugural Governors Cup, a countywide tournament that spotlighted exceptional athletic talent.

Completion of Bumbe Cultural Centre:

Achieved the successful completion of the Bumbe Cultural Centre, creating a vibrant space for cultural exchange, community events, and tourism development.

Miss Tourism Beauty Pageant Competition:

The department hosted the Miss Tourism Beauty Pageant, which saw contestants from across the County compete for the title of Busia County Tourism Ambassador, celebrating the County's beauty and promoting tourism.

Annual Boat Racing Competitions:

Successfully executed the annual boat racing competitions at Marenga and Bumbe Beaches. The events attracted a significant number of tourists, enhancing the local tourism experience and generating greater interest in Busia's Lake tourism.

Sign: ..... Date 5th of August, 2025

Stakeholder Engagement in Business Tourism:

Formed a strategic partnership with Kenyatta International Convention Centre (KICC) to promote business tourism in Busia County, focusing on Meetings, Conferences, Events, and Exhibitions (MICE). This collaboration aims to enhance Busia's visibility as a premier destination for business and corporate events.

Challenges and Way forward

Challenges	Way Forward
The department's budget ceiling is significantly lower than its actual needs, particularly considering the broad community-based programs it manages. This budget shortfall limits the department's ability to implement key programs and fully achieve its mandate.	The County Treasury should increase in the department's budget ceiling to better align financial resources with the department's actual needs. This will ensure the department has adequate funding to implement its key programs and achieve its mandate effectively.
Delays in the disbursement of funds from the National Treasury have hindered the timely implementation of key programs, causing disruptions and delays in project execution.	Advocate for the timely release of funds by enhancing communication and collaboration with the National Treasury. Explore local revenue generation avenues to reduce dependency on national government funds and mitigate financial delays.
Prolonged procurement processes have led to delays in the implementation of programmed activities, affecting the department's overall performance.	Improve the efficiency of procurement processes by providing additional training for staff and exploring fast-track procurement procedures for time-sensitive activities.
Service providers have become reluctant to offer services due to long-standing pending bills, leading to delays in executing programs and services.	Prioritize the clearance of pending bills to maintain good relations with service providers and ensure continued collaboration.

Major Services/ Outputs to be Provided in the FY 2025/2026-2027/2028 Medium Term Budget

Directorate of Sports

a. Identify and develop sporting talent
b. Support to County teams in the Kenya Youth Inter-County Sports Association tourney
c. Purchase sporting equipment
d. Upgrading Malaba sports complex

Directorate of Culture and Social Services

e. Organize and lead community cultural festivals
f. Participate in organizing and celebrating UNESCO celebrations

Sign: ..... Date 5th of August, 2025

g. Develop and implement county cultural and heritage policy

h. Purchase and distribute assistive devices for PLWDs

i. Support vulnerable groups (elderly, youth and women)

Directorate of Youth Affairs

j. Mentor youth in entrepreneurship and business development

k. Organize and participate in youth international day celebrations

l. Training and capacity building of Youth council, Youth leaders and Youth associations

m. Organize Youth Talent Search and Entrepreneurship competition

n. Construction of Sub-County Youth Center

Directorate of Gender

o. Organize programs to advocate against gender violence

p. Development and implementation of county gender policy

q. Organize sensitization events on gender mainstreaming and affirmative action development

Directorate of Tourism

r. Organize and lead the county miss tourism event

s. Map and document tourism sites and hotels countywide

t. Organize and conduct tourism marketing and promotion events

u. Organize stakeholder engagement

D. Strategic Objectives

CP 16: General Administration and Support services

Efficient, Effective and co-ordinated service delivery

CP 17: Cultural Promotion and Development

To Increase Cultural promotion and development

CP 18: Childcare, Right and Protection

To Increase Cultural promotion and development

CP 19: Youth Empowerment and Development

To Increase Cultural promotion and development

CP 20: Promotion and Development of Sports

To Increase Cultural promotion and development

Sign: ..... Date 5th of August, 2025

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 672,521,854** For the FY 2025/26, **Ksh. 203,178,808** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 223,496,689** and **Ksh. 245,846,358** respectively.

E. Summary of the Programme Outputs and Performance Indicators

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value	Planned Targets		
						2024/25	FY 2025/26	FY 2026/27	FY 2027/28
General Administration and support services	**Administrative Support Services.**	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	80%	100%	100%	100%
Culture promotion and development	Cultural Promotion	To increase cultural Promotion and Development	Increased cultural promotion and development	Cultural centers completed and operationalized	Number of Cultural Centres completed and operationalized	2	5	0	0
				Cultural centers refurbished	Number of cultural centers refurbished	2	1	2	2
				modern community library constructed phase 1	Number of modern community libraries constructed	0	1	1	1
Child Care, right and Protection	Rehabilitation and Custody	To enhance childcare, right and protection	Enhanced childcare, right and protection	Child Protection Centre completion	Number of child protection center completed	0	1	2	3
Youth Empowerment and Development	Youth Enterprise and Empowerment	To increase Youth Empowerment and development	Increased Youth Empowerment and development	Youth Empowerment Centre Refurbished	No. of youth Empowerment centers refurbished	0	1	0	0
Promotion and Development of Sports	Sports promotion and Infrastructure Development	To enhance promotion and development of Sports	Enhanced promotion and development of Sports	Busia County Stadium renovated	Number of stadia renovated	0	1	3	4

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 16: General Administration and support services	**CSP 16.1:** Administrative support service	149,252,295	175,722,448	232,647,920	209,206,008	230,126,609	253,139,270
CP 17: Cultural Promotion and Development	**CSP 17.1:** Cultural Promotion and Infrastructural Development	19,000,000	-	12,710,463	15,000,000	16,500,000	18,150,000
CP 18 : Child Care, Right and Protection	**CSP 18.1:** Rehabilitation and Custody	8,000,000	-	-	5,000,000	5,500,000	6,050,000
CP 19 : Youth Empowerment and Development	**CSP 19.1:** Youth Enterprise and Empowerment	1,000,000	2,000,000	2,000,000	500,000	550,000	605,000
CP 20 : Promotion and Development of Sports	**CSP 20.1:** Sports Promotion and Infrastructural Development	8,026,968	30,300,000	17,192,600	5,000,000	5,500,000	6,050,000

Sign: ..... Date 5th of August, 2025

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP : Promotion and Development of Local Tourism in the County	CSP: Tourism Promotion and Structure Development	-	5,000,000	5,000,000	-	-	-
CP : Social Services and Development to Vulnerable	CSP: Social Support Services	8,698,760	1,000,000	5,465,155	-	-	-
Total Vote		**193,978,023**	**214,022,448**	**275,016,138**	**234,706,008**	**258,176,609**	**283,994,270**

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**149,252,295**	**175,722,448**	**232,647,920**	**209,206,008**	**230,126,609**	**253,139,270**
Compensation to Employees	48,151,964	48,151,963	52,503,935	52,513,808	57,765,189	63,541,708
Use of Goods and Services	67,149,603	87,070,485	137,243,985	123,292,200	135,621,420	149,183,562
Acquisition of Non-Financial Assets	3,450,728	1,100,000	1,100,000	2,500,000	2,750,000	3,025,000
Grants, transfers and subsidies	30,500,000	39,400,000	41,800,000	30,900,000	33,990,000	37,389,000
Capital Expenditure	**44,725,728**	**38,300,000**	**42,368,218**	**25,500,000**	**28,050,000**	**30,855,000**
Acquisition of Non-Financial Assets	44,725,728	38,300,000	42,368,218	25,500,000	28,050,000	30,855,000
Total Expenditure	**193,978,023**	**214,022,448**	**275,016,138**	**234,706,008**	**258,176,609**	**283,994,270**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 16: General Administration and support services	CSP 16.1: Administrative support service	149,252,295	232,647,920	209,206,008	230,126,609	253,139,270
	Compensation to Employees	48,151,964	52,503,935	52,513,808	57,765,189	63,541,708
	Use of Goods and Services	67,149,603	137,243,985	123,292,200	135,621,420	149,183,562
	Acquisition of Non-Financial Assets	3,450,728	1,100,000	2,500,000	2,750,000	3,025,000
	Grants, transfers and subsidies	30,500,000	41,800,000	30,900,000	33,990,000	37,389,000
CP 17 : Cultural Promotion and Development	CSP 17.1: Cultural Promotion and Infrastructural Development	19,000,000	12,710,463	15,000,000	16,500,000	18,150,000
	Acquisition of Non-Financial Assets	19,000,000	12,710,463	15,000,000	16,500,000	18,150,000
CP 18: Child Care, Right and Protection	CSP 18.1: Rehabilitation and Custody	8,000,000	-	5,000,000	5,500,000	6,050,000
	Acquisition of Non-Financial Assets	8,000,000	-	5,000,000	5,500,000	6,050,000
CP 19: Youth Empowerment and Development	CSP 19.1: Youth Enterprise and Empowerment	1,000,000	2,000,000	500,000	550,000	605,000
	Acquisition of Non-Financial Assets	1,000,000	2,000,000	500,000	550,000	605,000
CP 20: Promotion and Development of Sports	CSP 20.1: Sports Promotion and Infrastructural Development	8,026,968	17,192,600	5,000,000	5,500,000	6,050,000
	Acquisition of Non-Financial Assets	8,026,968	17,192,600	5,000,000	5,500,000	6,050,000
CP: Promotion and Development of Local Tourism in the County	CSP: Tourism Promotion and Structure Development	-	5,000,000	-	-	-
	Acquisition of Non-Financial Assets	-	5,000,000	-	-	-
CP: Social Services and Development to Vulnerable	CSP: Social Support Services	8,698,760	5,465,155	-	-	-
	Acquisition of Non-Financial Assets	8,698,760	5,465,155	-	-	-
Total Vote		193,978,023	275,016,138	234,706,008	258,176,609	283,994,270

Sign: ..... Date 5th of August, 2025

I. Details of Staff Establishment by Organization Structure (Delivery Units)

No.	Designation	J/G	Staff No	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
1	Member - County Executive	8	1	5,561,668	6,084,993	6,389,243
2	County Chief Officer	S	2	5,832,760	6,387,481	6,706,855
3	Director Culture and Social Services	R	1	2,531,130	2,784,243	2,923,455
4	Director Gender	R	1	2,531,130	2,784,243	2,923,455
5	Director Sports	R	1	2,531,130	2,784,243	2,923,455
6	Director Tourism	R	1	2,531,130	2,784,243	2,923,455
7	Director Youth	R	1	2,531,130	2,784,243	2,923,455
8	Deputy Director Culture and social Services	Q	1	2,117,547	2,329,302	2,445,767
9	Deputy Director Gender	Q	1	2,117,547	2,329,302	2,445,767
10	Deputy Director Sports	Q	1	2,117,547	2,329,302	2,445,767
11	Deputy Director -Trade	Q	1	2,117,547	2,329,302	2,445,767
12	Deputy Director Youth	Q	1	2,117,547	2,329,302	2,445,767
13	Principal Sports Officer	N	1	1,712,436	1,960,679	2,058,713
14	Chief Community Development Officer	M	1	1,421,314	1,596,445	1,676,267
15	Office Administrator	L	1	1,179,450	1,495,395	1,570,165
16	Senior social Development Officer	L	1	1,170,139	1,452,152	1,524,760
17	Senior Tourism Officer	L	2	2,154,883	2,755,371	2,893,140
18	Assistant Community Development Officer I	K	2	1,965,761	2,869,112	3,012,568
19	Social Development Officer I	J	1	525,132	1,237,645	1,299,527
20	Assistant Social Development Officer III	H	5	2,623,641	4,646,006	4,878,306
21	Senior Sports Technician I	H	1	616,023	732,625	769,256
22	Ass.Record Mgmt. III	G	1	409,614	1,020,375	1,071,394
23	Senior Clerical Officer	G	1	409,140	1,220,054	1,281,057
24	Social Development Assistant II	G	1	439,808	1,253,789	1,316,478
25	Senior Support Staff	D	1	404,469	829,916	871,412
26	Temporary Employees			2,844,185	2,420,000	2,541,000
			32	**52,513,808**	**63,529,761**	**66,706,251**

6. Department of Transport, Roads and Public Works

A. VISION

To develop quality, reliable, sustainable, and resilient infrastructure and provide access to safe affordable public transport systems.

B. MISSION

To expand public transport and build infrastructure with special attention to the needs of women, children and people with disability through the production of appropriate designs and increase investment.

C. Performance Overview and Rationale for Funding

The department is made up of three directorates namely: Transport, Roads, and Public Works. Its mandate is to provide an enabling environment for investment in the county and sustain standard road networks and public infrastructure. Further, the department gives technical and

Sign: ..... Date 5th of August, 2025

supervisory assistance to other departments in project implementation. The priority focus of the department is the development and maintenance of county road infrastructure, road safety campaigns, building works, and public transport and safety.

Expenditure Trends FY 2020/2021-2023/2024

In the year 2021/2022, the department was allocated 1.225 billion and only managed to spend 489 million which constituted 40% of the total allocation. In the year 2022/2023 the department was allocated 566 million and managed to absorb 454 million which translates to an absorption rate of 80%.

In the FY 2023/2024 the total allocation was 772 million, and 687 million was absorbed translating to 89% as indicated in the County Budget Review Outlook Paper (CBROP).

Key achievements

- **In the year 2021/2022,** approximately 70 km of new roads were opened under the machine hire arrangement including Musoma – River Sio Road, Michael Ogweno Road, Mulukoba – Police line road, Bumadeya – Mulusenye road, Mukhobola – Bubongo road and Khakati – Dyke roads. 42.25 km of earth roads were maintained through the in-house Programme. The roads done include; Kodurkoit road, Kocholia hospital road, railways-Komolo road, Mlango kumi -Bukesa road, Tanaka bump- Samaki Estate Road, St Teresa Pri – Bulanda junction roads among others.
- The department oversaw the construction of Busia bus park to completion.
- The directorate of public works commenced the process of reconstructing Sidokho timber foot bridge in Bunyala South ward, and Bubamba timber foot bridge in Bunyala central ward. The department also commenced construction of seven road access culverts in Matayos and Teso South sub-counties.
- **In the year 2022/2023,** the department reconstructed Bubamba Timber Culvert and Sidokho timber culvert. Access culverts within Busia Municipality were constructed too. The Agricultural Mechanization Unit at Bumala was Fenced and graded. 130.7 kms of roads were graded and gravelled. Among these roads include Shepe – Okatikok road, Oshia market road, Ndekewe – Sidokho road, Abiri road, Mzee Emuria road, Muruka -Mung'abo road, Odekure – Koteko road and Kholokhongo road among others.
- **In the year 2023/2024**, the directorate of roads managed to upgrade the following roads to bitumen standards to facilitate all weather access to key areas of socio-economic importance; Adungosi police station Road 0.78 km, Khunyangu hospital access road 0.628 km, Lukolis

Sign: ..... Date 5th of August, 2025

Market access road 0.16 km, Nambale market access road 0.46 km giving a total of 2.028 km and Kocholia Market access road 0.30 km to cabro standards.

- Under machine hire and routine maintenance programme; the directorate maintained approximately 173 km of roads to gravel standards and installation of pipe culverts across the 35 wards. 100 0f these were implemented using the county owned machines.
- Under the directorate of public works, A total of 170 projects from various client departments were documented. Out of these, approximately 40% were successfully tendered and are in the implementation phase. The major projects documented include: Construction of county aggregation industrial park, proposed construction of the export processing zone at Nasewa, construction of designated parking slots in Busia municipality, construction of Economic stimulus programme markets in Busia County, Phase II construction of mother and child hospital at Alupe.
- A total of 12 box culverts were initiated; 3 of which are complete, namely Musirira box culvert, Kabura box culvert and access culverts within Busia municipality. A building material testing laboratory is being constructed. This is a game changer as residents of Busia will be saved the hustle of traveling to Bungoma or Kisumu. This will also generate revenue for the county of Busia as neighbouring counties like Siaya will be served here. A major storm water management system was developed within Busia town.

The challenges encountered by the department include;

- Sand harvesting along roadsides leading to undermining of roads and drainage structures e.g., culverts leading to severe destruction of roads by surface runoff and expensive remedial works.
- Inadequate supervision vehicles to enable engineers to go to the field. There are only two for the Department.
- Cumulated pending bills that cause intermittent fuel supply from suppliers leading to dragging of implementation of the works planned.
- Lack of axle load control (weighbridge) on county roads leading to overloading especially by cane, and building materials transporters leading to premature failure of gravel roads.
- Machines susceptible to breakdown due to wear and tear. The aging fleet equipment leads to high operating costs that require enhanced budgetary allocation without a revolving fund.

Sign: ..... Date 5th of August, 2025

Way forward

- Sensitizing residents to avoid sand harvesting along roadsides and on drainage structures.
- Prioritize purchase of supervision vehicles for the field engineers to monitor projects effectively.
- Devise ways to clear pending bills to attract suppliers to offer goods and services continuously.
- Purchase and installation of weighbridge on county roads to control overload that destroy road infrastructure.
- There is need to equip mechanical workshop to offer repair and maintenance of all county vehicles and machines.

The key priority areas in the medium term will be;

- Routine Maintenance of County Roads
- Upgrading of County Roads to Bitumen standards
- Construction of minor and major drainage (Bridges & Box Culverts) Countywide.
- Emergency roads and public works, road and water safety campaign programme, construction and equipping of material laboratory
- Maintenance of County machinery and equipment

Major services /outputs to be provided in the FY 2025/2026 – 2027/2028 MTEF and link to CIDP, ADP and CFSP

i. Key Outputs

- County Road Infrastructure Improvement
- Upgrading of roads to bitumen standard
- Road drainage network construction
- Construction of bridges and box culverts

ii. Linkage with CIDP, ADP and CFSP

The programmes to be funded in the budget estimates 2025/2026 are drawn from the CIDP 2023-2027 and ADP 2024 and adheres to the ceilings set in the CFSP 2025/2026.

D. Strategic Objectives

CP 21: General administration support services

To facilitate the coordination of programs within the department

Sign: ..... Date 5th of August, 2025

CP 22: Road Network

To have safe, accessible, affordable, and sustainable transport for all

CP 23: Alternative Transport Infrastructure Development

To connect Busia County to other counties and the country by alternative forms of transport

CP 24: Building Infrastructure Development

To improve the working environment and enhance standards for roads and building works

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 2,610,287,065** For the FY 2025/26, **Ksh. 788,606,364** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 867,467,000** and **Ksh. 954,213,700** respectively.

E. Summary of the Programme Outputs and Performance Indicators

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value (2024/25)	Planned Targets		
							FY 2025/26	FY 2026/27	FY 2027/28
General Administration and support services	Administrative Support Services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	80%	100%	100%	100%
Road Network	Road infrastructure development	To increase road network	Increased road network	Kilometers of roads upgraded to bitumen standards and Cabros	Number of Kilometers of roads upgraded to bitumen standards	17	1	2	2
				Box culverts and bridges constructed	Number of box culverts and bridges constructed	34	11	8	10
				Kilometers of Earth and gravel roads Maintained	Number of Kilometers of Earth and gravel roads Maintained	2380	250	280	310
Alternative Transport Infrastructure Development	Alternative transport development	To increase Transport Network	Increased Transport Network	Water ways established	Number of Kilometers of water ways established	1	0.3	0.5	0.8
				Jetties constructed	Number of jetties constructed	0	1	2	2
Building Infrastructure Development	Standardization of construction materials	To improve working environment and enhance standards of building works	Improved working environment and enhance standards of building works	constructed and equipped ward offices	Number of ward offices constructed and equipped	0	1	2	1

Sign: ..... Date 5th of August, 2025

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 21: General Administration and support services	CSP 21.1: Administrative support service	247,588,102	157,664,150	156,172,152	166,747,473	183,422,220	201,764,442
CP 22: Road Network	CSP 22.1: Road Infrastructure Development	504,494,095	514,900,000	725,245,531	480,550,000	528,605,000	581,465,500
CP 23: Alternative Transport Infrastructure Development	CSP 23.1 Alternative Transport Development	3,000,000	5,000,000	9,200,000	8,000,000	8,800,000	9,680,000
CP 24: Building Infrastructure Development	CSP 24.1: Standardization of Construction Materials	11,000,000	-	4,000,000	3,500,000	3,850,000	4,235,000
	CSP: Mechanical and Fabrication Workshop	6,000,000	9,700,000	15,296,480	-	-	-
CP 25: Road Maintenance Fuel Levy				-	129,808,891	142,789,780	157,068,758
Total Vote		772,082,197	687,264,150	909,914,163	788,606,364	867,467,000	954,213,700

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**247,588,102**	**157,664,150**	**156,172,152**	**166,747,473**	**183,422,220**	**201,764,442**
Compensation to Employees	63,476,188	90,476,188	81,490,684	83,555,152	91,910,667	101,101,734
Use of Goods and Services	181,468,557	64,670,624	73,743,085	60,495,531	66,545,084	73,199,593
Acquisition of Non-Financial Assets	2,643,357	2,517,338	938,383	22,696,790	24,966,469	27,463,116
Capital Expenditure	**524,494,095**	**529,600,000**	**753,742,011**	**621,858,891**	**684,044,780**	**752,449,258**
Acquisition of Non-Financial Assets	524,494,095	529,600,000	753,742,011	621,858,891	684,044,780	752,449,258
Total Expenditure	**772,082,197**	**687,264,150**	**909,914,163**	**788,606,364**	**867,467,000**	**954,213,700**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 21: General Administration and support services	CSP 21.1: Administrative support service	247,588,102	156,172,152	166,747,473	183,422,220	201,764,442
	Compensation to Employees	63,476,188	81,490,684	83,555,152	91,910,667	101,101,734
	Use of Goods and Services	181,468,557	73,743,085	60,495,531	66,545,084	73,199,593
	Acquisition of Non-Financial Assets	2,643,357	938,383	22,696,790	24,966,469	27,463,116
CP 22: Road Network	CSP 22.1: Road Infrastructure Development	504,494,095	725,245,531	480,550,000	528,605,000	581,465,500
	Acquisition of Non-Financial Assets	504,494,095	725,245,531	480,550,000	528,605,000	581,465,500
CP 23: Alternative Transport Infrastructure Development	CSP 23.1: Alternative Transport Development	3,000,000	9,200,000	8,000,000	8,800,000	9,680,000
	Acquisition of Non-Financial Assets	3,000,000	9,200,000	8,000,000	8,800,000	9,680,000
CP 24: Building Infrastructure Development	CSP 24.1: Standardization of Construction Materials	11,000,000	4,000,000	3,500,000	3,850,000	4,235,000
	Acquisition of Non-Financial Assets	11,000,000	4,000,000	3,500,000	3,850,000	4,235,000
	CSP: Mechanical and Fabrication Workshop	6,000,000	15,296,480	-	-	-
	Acquisition of Non-Financial Assets	6,000,000	15,296,480	-	-	-

Sign: ..... Date 5th of August, 2025

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 25: Road Maintenance Fuel Levy	Acquisition of Non-Financial Assets		-	129,808,891	142,789,780	157,068,758
Total Vote		772,082,197	909,914,163	788,606,364	867,467,000	954,213,700

I. Details of Staff Establishment by Organization Structure (Delivery Units)

No.	Designation	Job Group	Staff No.	FY 2025/2026	Projection 2026/2027	Projection 2027/2028
1	Member - County Executive Committee	8	1	5,561,668	6,105,735	6,411,022
2	County Chief Officer	S	2	5,832,760	6,391,837	6,711,429
3	Director public works	R	1	2,533,110	2,786,421	2,925,742
4	Deputy director public works	Q	1	2,119,527	2,331,480	2,448,054
5	Deputy director Roads	Q	1	2,110,023	2,321,026	2,437,077
6	Principal Supt. Engineer {Roads]	Q	1	2,123,149	3,105,464	3,260,737
7	Administrative Officer [1]	L	1	1,286,415	1,415,056	1,485,809
8	Engineer I (Electrical BS)	L	1	1,295,919	1,425,511	1,496,787
9	Assistant Engineer II (Roads)	K	1	883,645	972,010	1,020,611
10	Assistant Engineer II Mechanical	K	3	2,850,937	2,916,031	3,061,833
11	Senior Superintendent [Building Services]	K	1	796,248	1,535,872	1,612,666
12	Senior Superintendent Building	K	3	2,851,363	3,796,500	3,986,325
13	Driver	J	1	600,424	1,430,467	1,501,990
14	Architectural Assistant [3]	H	2	1,012,759	1,334,035	1,400,737
15	Building Works Inspector [1]	H	1	1,187,630	1,306,393	1,371,713
16	Chief Driver	H	2	1,291,624	1,420,787	1,491,826
17	Chief Inspector Roads	H	4	2,676,764	2,944,441	3,091,663
18	Inspector Roads (Office Administrative Officer 2)	H	2	1,212,759	1,334,035	1,400,737
19	Chief Driver	H	1	571,076	628,184	659,593
20	Officer Administrative (Draftsman)	H	1	666,815	733,496	770,171
21	Quantity Surveyor Assistant [3]	H	2	1,212,759	1,334,035	1,400,737
22	Superintendent (Building Services)	H	6	3,496,137	4,395,751	4,615,539
23	Superintendent (Roads)	H	1	666,815	733,496	770,171
24	Clerical Officer [1] - General Office Service	G	1	588,387	647,225	679,586
25	Inspector [2]	G	1	534,450	1,247,895	1,310,290
26	Senior Driver	G	4	3,018,675	3,320,543	3,486,570
27	Driver [1]	F	8	3,512,711	4,413,982	4,634,681
28	Fireman [2]	F	1	451,965	497,161	522,019
29	Artisan Mechanical I	E	1	401,679	441,847	463,939
30	Driver (Plant Operator I)	E	3	1,224,045	1,346,449	1,413,771
31	Driver [2]	E	21	7,451,345	9,332,778	9,799,417
32	Driver [2]	E	2	803,361	883,697	927,882
33	Inspector (Mechanical Services)	E	1	401,679	441,847	463,939
34	Inspector III	E	1	401,679	441,847	463,939
35	Plant Operator I	E	3	1,233,549	1,356,904	1,424,749
36	Senior Driver [2]	E	3	2,023,909	2,776,300	2,915,115
37	Senior Plant Operator	E	8	2,851,448	3,576,593	3,755,423
38	Cleaning Supervisor IIA	E	1	411,183	452,302	474,917
39	Driver [3]	D	23	9,905,295	10,588,186	11,117,595
40	Driver [1]	C	1	856,766	942,442	989,564
	Casuals			2,642,700	3,197,668	3,357,551
41	**Grand Total**		**123**	**83,555,152**	**98,603,728**	**103,533,915**

Sign: ..... Date 5th of August, 2025

7. Department of Public Service Management

A. Vision

To be a benchmark for high performing, dynamic and ethical public service.

B. Mission

To facilitate a safe environment for an effective and productive work force that guarantees personal growth and sustainable development.

C. Performance overview and Rationale for funding

The Department of Public Service Management is composed of three sections namely; Human Resource, Security & Enforcement and Public Administration & Communication. In discharging its functions, the department liaises with the County Public Service Board in coordinating Human Resource and Records management functions.

The Department is charged with ensuring effort utilization and maximum development of human resource to embrace modern delivery, creating a harmonious working relationship between Management and employees, ensuring conformity to the relevant laws and regulations, streamlining and automating records management system, and ensuring effective administrative services.

The strategic goals, plans and objectives of development are to provide a conducive environment for effective and efficient workforce when embracing modern technology for delivery of quality service.

Mandate

The Mandate of the Department as per the Executive order No.1 of 2023 is to undertake the following: -

i. Human Resource management and Development

ii. Records Management

iii. Staff Performance Management

iv. Training and Capacity Building

v. Organizational Design and Development.

vi. Industrial relations.

Sign: ..... Date 5th of August, 2025

vii. Staff Benefits and Welfare Schemes.

viii. Guidance and Counselling HIV and AIDs.

ix. Employee relationship.

x. Promotion of Staff Cohesion.

xi. Staff Payroll Management

Key Achievements

- Ensured adherence to HR policies and law
- Revamping of performance contracting
- Staff training on alcohol, drug and substance abuse
- Pre- retirement training
- Management of staff pension
- Promotion of staff cohesion, by ensuring fair Labour practices.
- Ensured staff do not earn below a third of their basic salaries
- Facilitated staff with disabilities to obtain tax exemption certificates.
- Sensitized staff on proper records management
- Reduction in salary payments outside the IPPD

Challenges in Budget Implementation

- Inadequate working space for staff
- Insufficient Budgetary Allocation, hence limiting the scope for service delivery as most programs are underfunded.
- Insufficient workforce hence limiting the performance output per staff as most staff are overworked.
- Mobility challenges- lack of motor vehicles and motor cycles for supervision

Sign: ..... Date 5th of August, 2025

Lessons Learnt

- Need for early planning.
- Need for adequate Budgetary allocation.

Way Forward

- Collaborating with non-state actors is effective in resource mobilization
- Continuous consultation between elected and administrators is key in-service delivery
- Timely disbursement of funds to departments to ensure programs run as per the timelines.
- Prudent use of allocated resources.
- Early Planning should be adhered to so as to ensure the intended purposes for funding is achieved.
- Construction of all Sub County Headquarters that can accommodate all County at the Sub County Level.
- Construction of model ward offices to avoid renting expenses
- Purchase one vehicle per Sub-County and motor bikes for wards and village administrators.
- Provide adequate budget for office operations and capacity building
- Recruitment of casual support staff to assist village administrators.

D. **Strategic Objectives**

CP 26: General Administration and support services

To increase efficiency and effectiveness in public service delivery

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 2,474,644,102** For the FY 2025/26, **Ksh. 747,626,617**has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 822,389,279** and **Ksh. 904,628,207** respectively.

Sign: ..... Date 5th of August, 2025

E. Summary of the Programme Outputs and Performance Indicators

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value	Planned Targets		
						2024/2025	FY 2025/26	FY 2026/27	FY 2027/28
General Administration and Support Services	Administrative Support Services.	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	80%	100%	100%	100%

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 26: General Administrative and support services	CSP 26.1: Administrative support services	512,469,929	581,467,482	649,740,739	747,626,617	822,389,279	904,628,207
Total Vote		**512,469,929**	**581,467,482**	**649,740,739**	**747,626,617**	**822,389,279**	**904,628,207**

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**512,469,929**	**581,467,482**	**649,740,739**	**747,626,617**	**822,389,279**	**904,628,207**
Compensation to Employees	161,654,386	161,654,386	232,586,842	295,457,757	325,003,533	357,503,886
Use of Goods and Services	337,802,852	321,155,598	287,839,448	317,763,393	349,539,732	384,493,706
Acquisition of Non-Financial Assets	4,924,066	13,407,498	11,764,449	12,212,109	13,433,320	14,776,652
Social Benefits	8,088,624	10,250,000	42,250,000	2,193,358	2,412,694	2,653,963
Grants, transfers and subsidies	-	75,000,000	75,300,000	120,000,000	132,000,000	145,200,000
Total Expenditure	**512,469,929**	**581,467,482**	**649,740,739**	**747,626,617**	**822,389,279**	**904,628,207**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 26: General Administrative and support services	CSP 26.1: Administrative support services	512,469,929	649,740,739	747,626,617	822,389,279	904,628,207
	Compensation to Employees	161,654,386	232,586,842	295,457,757	325,003,533	357,503,886
	Use of Goods and Services	337,802,852	287,839,448	317,763,393	349,539,732	384,493,706
	Acquisition of Non-Financial Assets	4,924,066	11,764,449	12,212,109	13,433,320	14,776,652
	Social Benefits	8,088,624	42,250,000	2,193,358	2,412,694	2,653,963
	Grants, transfers and subsidies	-	75,300,000	120,000,000	132,000,000	145,200,000
Total Vote		512,469,929	649,740,739	747,626,617	822,389,279	904,628,207

Sign: ....., Date 5th of August, 2025

I. Details of Staff Establishment by Organization Structure (Delivery Units)

No.	Designation	JG	Staff no	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
1	Member - County Executive Committee	8	1	5,561,668	6,234,568	6,546,296
2	County Chief Officer	S	2	5,832,760	6,404,146	6,724,353
3	Director - Public Communications	R	1	3,316,320	3,647,953	3,830,351
4	Director Human Resource Management and Development	R	1	2,628,216	2,891,038	3,035,590
5	Director of Administration	R	2	4,890,973	5,380,071	5,649,075
6	Director-Public Administration	R	1	3,316,320	3,647,953	3,830,351
7	Senior Inspector	Q	1	1,973,862	2,171,248	2,279,810
8	Sub County Administrator	Q	5	13,111,418	14,422,560	15,143,688
9	Chief Administrative Officer	N	1	1,974,417	2,171,859	2,280,452
10	Chief Security Officer	N	2	3,181,840	3,500,024	3,675,025
11	Principal Administrative Officer	N	1	1,796,660	1,976,326	2,075,142
12	Principal HRM & Development	N	2	3,467,191	3,813,910	4,004,606
13	Ward Administrator	N	25	45,214,878	49,736,365	52,223,183
14	Chief Records Management Officer	M	1	1,461,430	1,607,573	1,687,952
15	Human Resource Officer	M	1	1,541,461	1,695,607	1,780,387
16	Superintendent [1]	M	1	260,118	286,130	300,437
17	Administrative Officer [1]	L	8	8,398,697	9,238,567	9,700,495
18	Human Resource Officer	L	3	4,674,135	5,141,548	5,398,625
19	Ward Administrator	L	2	2,133,351	2,346,686	2,464,020
20	Administrative Officer [2]	K	1	1,025,367	1,127,904	1,184,299
21	Administrative Officer [1]	K	2	2,810,810	3,091,891	3,246,486
22	Inspector [1]	K	1	727,806	800,587	840,616
23	Librarian [1]	K	1	1,498,642	1,648,506	1,730,931
24	Office Administrator [1]	K	1	1,033,015	1,136,316	1,193,132
25	Public Communications Officer [1]	K	1	1,048,983	1,153,881	1,211,575
26	Security Officer [1]	K	2	1,993,293	2,192,622	2,302,253
27	Administrative Officer [3]	J	1	814,174	895,592	940,372
28	Human Resource Officer	J	2	2,495,467	2,745,014	2,882,265
29	Public Communications Officer [2]	J	1	634,898	698,387	733,306
30	Secretary	J	1	634,898	698,387	733,306
31	Senior Inspector	J	4	4,229,742	4,652,716	4,885,352
32	Inspector [3]	H	8	6,682,515	7,350,766	7,718,304
33	Security Officer [1]	H	1	985,850	1,084,436	1,138,658
34	Supply Chain Management Assistant [3]	H	2	1,178,655	1,296,521	1,361,347
35	Village Administrator	H	131	84,350,102	92,785,112	97,424,368
36	Human Resource Officer	G	1	1,171,955	1,289,150	1,353,608
37	Security Officer [2]	G	13	11,208,079	12,328,887	12,945,331
38	Senior Clerical Officer	G	1	1,171,955	1,289,150	1,353,608
39	Clerical Officer [1]	F	1	911,648	1,002,813	1,052,954
40	Security Warden [1]	F	12	5,738,222	6,312,045	6,627,647
41	Security Officer [3]	F	3	2,136,649	2,350,314	2,467,830
42	Security Warden [2]	E	93	38,608,382	41,614,452	43,695,175
43	Security Warden [2]	D	1	336,057	369,663	388,146
44	Telephone Operator [1]	D	1	929,054	1,021,959	1,073,057
45	Village Administrator	D	1	791,983	871,181	914,740
46	Clerical Officer	C	2	1,598,151	1,757,966	1,845,864
47	Clerical Officer	B	1	788,891	867,780	911,169
48	Casuals			3,241,150	2,123,157	2,229,315
	Total		351	295,512,108	322,871,286	339,014,851

Sign: ..... Date 5th of August, 2025

8. Department of Lands, Housing and Urban Development

A. Vision

An excellent Department in land and urban management and in the provision of affordable and quality housing for sustainable development.

B. Mission

To facilitate improvement of livelihood of Kenyans through efficient administration, equitable access, secure tenure, suitable management of land resources and access to adequate housing.

C. Performance Overview and Rationale Funding

The sector is composed of directorates of Lands; Survey; Physical planning; Housing and Urban development and the two municipalities-Busia and Malaba. Both directorates of Lands and Survey deal with management of public land, surveying all public lands and dispute resolution along the boundaries. Physical planning deals with preparation of land use plans and development controls.

The housing directorate provides management and maintenance services of government houses in terms of renovation and refurbishment, giving technical advisory services in county government offices and training members in Appropriate Building Materials and Technology. Urban development does facilitate sustainable development in urban areas. The two Municipality oversee functions within their jurisdiction and undertake other functions as may be delegated by the County government as enshrined in urban areas and cities Act.

1.1 Expenditure Trends-Approved Budget Against the Actual Expenditure for The Fy 2021/2022- 2022/2023.

Financial Year	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Absorption (%)
2021/2022	486,065,715	145,398,677	30%
2022/2023	459,123,246	259,443,656	57%

Sign: ..... Date 5th of August, 2025

1.2. Major Achievements for Fy 2021/2022-2023/2024 Budget

In FY 2021/2022, the department made various achievements through its directorates. The department managed to purchase fifty-seven point seven five (57.75) acres of land in various wards for different ward development projects, ranging from dispensaries, ECD schools, polytechnics, milk parks, markets and water projects; Okoa market, Elukhari dispensary, Onyunyur VTC, Nasira Dispensary, Mujuru water project, kajoro Apokor Secondary school, kiriko market, Simuli Secondary school, Cultural centre, Bujwang'a market and Agogom polytechnic. In order to secure these parcels of land and others purchased in the previous financial years, the department is finalizing the registration of the parcels of land. Furthermore, the department has continued to secure Government land through installing posters indicating ''Government land'' for various projects which it has done on Musoma public land in Kingandole ward and surveying of the Government land to protect them from encroachment by the public.

Infrastructural Development is key in growth of the urban centres and towns. During FY 2021/2022, the department installed solar mass lights at Maduwa and Siekunya in Nambale Township ward, initiated construction works of trailer parks at Mundika and Malaba in and completed the construction of bus Park in Malaba town. This in turn will help ease traffic in urban areas as well as increase the own source revenue for the County.

In the financial year 2022/2023, the department through Busia Municipality completed upgrading of Alupe Complex Ring Road to bitumen standards boosting economic growth and infrastructural connectivity within Alupe surroundings.

In the plan period 2023/2024, the department established a GIS lab funded by Food and Agriculture Organization (FAO). The department also initiated the development of County Spatial Plan with technical assistance from the State department of Physical Planning. Phase one (1) and Phase two (2) of the processes have been completed. The department initiated and continues to lay cabros within Busia Municipality with the aim of beautifying the town as well as increasing revenue collection through parking fees. Additionally, the department is in the final stages of establishment of development and establishment of green park.

Sign: ..... Date 5th of August, 2025

Challenges

- Budget cuts due to changes in priority
- Delay in disbursement of funds.

Way Forward

There is a need for:

- Strict adherence to the set priority from the onset of budget cycle
- Strengthening departmental monitoring and evaluation.
- Sensitize the contractors on timely aecess to online procurement

D. Strategic Objectives

CP 27: General Administration and support services

To provide an effective and efficient logistical support system to improve delivery service.

CP 28: Physical Planning and Land Use Management

To have sustainable land use within the county.

CP 29: Urban Management Services

To facilitate sustainable development of urban areas

CP 30: Housing Development and Management

To provide adequate, affordable, and quality houses and offices for county staff and county residents in collaboration with the National Government.

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 799, 303,275** For the FY 2025/26, **Ksh. 241,481,352** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 265,629,487** and **Ksh. 292,192,436** respectively.

Sign: ..... Date 5th of August, 2025

E. Summary of the Programme Outputs and Performance Indicators

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline value (2024/2025)	Planned Targets		
							FY 2025/26	FY 2026/27	FY 2027/28
General Administration and Support Services Total	**Administrative Support Services.**	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	80%	100%	100%	100%
Physical planning and Land use management	Land use administration and management	To improve working environment and enhance standard for roads and building works	Improved working environment and enhance standard for roads and building works	County land bank surveyed, acquired and titled	Number of acres of County government land acquired, surveyed and titled	38	10	15	20
Housing Development and Management	Housing management	To facilitate the provision of adequate and affordable housing	Adequate and affordable housing provided and improved	Ward Offices constructed phase 1	% Completion of Ward Offices	0	35	35	0

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 27: General Administrative and support services	CSP 27.1: Administrative support services	170,227,501	145,734,770	226,459,548	132,981,352	146,279,487	160,907,436
CP 28: Physical Planning and Land Use Management	CSP 28.1: Land Use Administration and Management	13,200,000	21,750,000	37,893,510	23,500,000	25,850,000	28,435,000
CP 29: Urban Management Services	CSP: Urban Management	5,000,000	21,000,000	21,000,000	-	-	-
	CSP 29.1: Urban Infrastructure Development and Management	98,361,630	7,500,000	41,169,042	50,000,000	55,000,000	60,500,000
CP 30: Housing Development and Management	CSP: Housing Management	38,238,495	4,000,000	12,474,568	-	-	-
	CSP: Housing Development	150,000	20,000,000	96,464,543	35,000,000	38,500,000	42,350,000
Total Vote		**325,177,626**	**219,984,770**	**435,461,211**	**241,481,352**	**265,629,487**	**292,192,436**

Sign: ..... Date 5th of August, 2025

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**170,227,501**	**145,734,770**	**226,459,548**	**132,981,352**	**146,279,487**	**160,907,436**
Compensation to Employees	34,197,742	41,197,742	63,222,343	66,175,063	72,792,569	80,071,826
Use of Goods and Services	129,586,778	94,373,983	156,969,746	54,588,879	60,047,767	66,052,544
Acquisition of Non-Financial Assets	6,442,981	10,163,045	6,267,459	3,400,000	3,740,000	4,114,000
Grants, transfers and subsidies	-	-	-	8,817,410	9,699,151	10,669,066
Capital Expenditure	**154,950,125**	**74,250,000**	**209,001,663**	**108,500,000**	**119,350,000**	**131,285,000**
Acquisition of Non-Financial Assets	154,950,125	74,250,000	132,537,120	108,500,000	119,350,000	131,285,000
Grants, transfers and subsidies	-	-	76,464,543	-	-	-
Total Expenditure	**325,177,626**	**219,984,770**	**435,461,211**	**241,481,352**	**265,629,487**	**292,192,436**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 27: General Administrative and support services	**CSP 27.1: Administrative support services**	**170,227,501**	**226,459,548**	**132,981,352**	**146,279,487**	**160,907,436**
	Compensation to Employees	34,197,742	63,222,343	66,175,063	72,792,569	80,071,826
	Use of Goods and Services	129,586,778	156,969,746	54,588,879	60,047,767	66,052,544
	Acquisition of Non-Financial Assets	6,442,981	6,267,459	3,400,000	3,740,000	4,114,000
	Grants, transfers and subsidies	-	-	8,817,410	9,699,151	10,669,066
CP 28: Physical Planning and Land Use Management	**CSP 28.1: Land use Administration and Management**	**13,200,000**	**37,893,510**	**23,500,000**	**25,850,000**	**28,435,000**
	Acquisition of Non-Financial Assets	13,200,000	37,893,510	23,500,000	25,850,000	28,435,000
CP 29: Urban Management Services	**CSP 29.1: Urban Management**	**5,000,000**	**21,000,000**	-	-	-
	Acquisition of Non-Financial Assets	5,000,000	21,000,000	-	-	-
	CSP 29.2: Urban Infrastructure Development and Management	**98,361,630**	**41,169,042**	**50,000,000**	**55,000,000**	**60,500,000**
	Acquisition of Non-Financial Assets	98,361,630	41,169,042	50,000,000	55,000,000	60,500,000
CP 30: Housing Development and Management	**CSP: Housing Management**	**38,238,495**	**12,474,568**	-	-	-
	Acquisition of Non-Financial Assets	38,238,495	12,474,568	-	-	-
	CSP: Housing Development	**150,000**	**96,464,543**	**35,000,000**	**38,500,000**	**42,350,000**
	Acquisition of Non-Financial Assets	150,000	20,000,000	35,000,000	38,500,000	42,350,000
	Grants, transfers and subsidies	-	76,464,543	-	-	-
Total Vote		**325,177,626**	**435,461,211**	**241,481,352**	**265,629,487**	**292,192,436**

I. Details of Staff Establishment by Organization Structure (Delivery Units)

NO.	Designation	Job Group	Staff no	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
1	Member - County Executive Committee	8	1	5,561,668	6,117,835	6,423,727
2	County Chief Officer	S	2	5,832,760	6,416,037	6,736,839
3	Director - Administration	R	1	2,430,525	3,443,578	3,615,757
4	Director - Housing	R	1	2,433,110	2,786,421	2,925,742
5	Director of Urban Development	R	1	2,451,081	3,686,189	3,870,498
6	Director Survey	R	1	2,442,614	2,796,875	2,936,719
7	Municipal Manager	R	2	4,910,033	4,839,034	5,080,986
8	Deputy Municipal Manager	N	1	1,839,728	1,693,701	1,778,386
9	Chief Physical Planner	M	1	1,628,683	1,516,551	1,592,379
10	Principal Administrative Officer	M	1	1,650,430	1,595,473	1,675,247
11	Senior Administrative Officer	L	1	1,403,576	1,543,933	1,621,130
12	Accountant [1]	K	1	1,070,224	1,067,247	1,120,609
13	Administrative Officer [2]	K	2	2,109,691	2,100,660	2,205,693
14	Draughtsman [1]	K	1	941,578	1,145,736	1,203,023

Sign: ..... Date 5th of August, 2025

NO.	Designation	Job Group	Staff no	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
15	Inspector (Building)	K	1	939,111	1,407,022	1,477,373
16	Office Administrator [1]	K	1	1,144,868	1,259,355	1,322,323
17	Town Planner	K	1	939,468	1,033,415	1,085,086
18	Accountant [2]	J	1	763,235	839,559	881,537
19	Accountant [2]	J	1	740,629	814,692	855,427
20	Land Survey Assistant [2]	J	1	809,215	890,137	934,644
21	Administrative Officer [3]	H	4	3,070,232	3,377,255	3,546,118
22	Clerical Officer [1] - General Office Service	H	1	606,379	667,017	700,368
23	Community Development Assistant	H	3	1,857,583	2,043,342	2,145,509
24	Disaster Management Officer	H	1	625,602	688,162	722,570
25	Inspector (Building)	H	1	606,379	667,017	700,368
26	Land Rates Clerk	H	1	625,602	688,162	722,570
27	Office Administrative Assistant [2]	H	1	606,379	667,017	700,368
28	Cleaning Supervisor [1]	G	1	706,379	667,017	700,368
29	Records Management Officer III	G	1	725,602	688,162	722,570
30	Senior Audit Clerk	G	1	705,989	1,106,587	1,161,916
31	Senior Clerical Officer	G	1	730,905	1,243,995	1,306,195
32	Surveyor Assistant III	G	1	722,057	1,124,263	1,180,476
33	Artisan [1]	E	1	516,681	898,349	943,266
34	Cleaning Supervisor[2b]	E	1	501,679	441,847	463,939
35	Draughtsman	E	1	503,395	1,103,734	1,158,921
36	Revenue Officer	E	10	5,547,277	4,418,470	4,639,394
37	Driver [3]	D	5	2,474,716	2,139,187	2,246,146
38	Temporary Employees			3,000,000	6,876,002	7,219,802
	Total		**58**	**66,175,063**	**76,499,036**	**80,323,987**

Sign: ..... Date 5th of August, 2025

9. Department of Water, Environment, Irrigation, Natural Resources and Climate Change

A. Vision

Reliable access to clean, safe water and energy, secure environment for sustainable development.

B. Mission

To ensure sustainable management of water, environment, irrigation, natural resources and energy, fostering resilience against climate change and securing a prosperous future for all.

C. Performance Overview and Rationale Funding

Mandate

The Department is headed by a County Executive Member, two Chief Officers and six directorates namely Water, Irrigation, Environment, Natural Resources, Climate Change and Energy and is mandated to ensure that the people of Busia County are provided with desired service levels in water provision under secure and sustainable environment.

To achieve its mandate, the Department is working to enhance its operations beyond pure infrastructure investment requirements and introduce interventions for ensuring that the infrastructure addresses challenges of professional service delivery, sustainable operation and maintenance, adequate access to services and protected water catchment zones conservation and management.

Major Achievements

Water infrastructure projects for financial year 2023/2024 entailed; development of 990m3 water storage facilities in both urban and rural settlement, 15Km of water Pipeline extension, acquisition of 324 water meters, solarization of 11 water systems, development of 6 water points and maintenance of 150 water systems to enhance functionality. Similarly, twenty water projects are still ongoing. Once all projects are complete, it is estimated that the water sources will serve approximately 17,840 households hence improving access to good quality drinking water. In addition, the directorate of water also developed the County water and sanitation policy to address challenges facing the management of water resources.

The directorate of Irrigation oversaw the rehabilitation of Ludacho small holder irrigation scheme and establishment of a demo Irrigation scheme at ATC which is 80% complete. Additionally, the directorate has developed draft irrigation policy which aims to address legal challenges relating to irrigation and land reclamation services.

Sign: ..... Date 5th of August, 2025

To mitigate and adapt to effects of Climate Change, the directorate of Climate Change developed County Climate Change Action Plan which highlights Climate risks and hazards and provision of possible actions across all sectors which are heavily impacted. For early gains under development component, the directorate has installed two lightening arrestors at Luchululo and Mungatsi Primary schools to mitigate risks of lightening which has been prone in the mapped areas. Furthermore, 15 FLLOCA projects across five sectors have undergone stakeholder engagement and Environmental and Social safeguards screening and currently ongoing.

Challenges

1. Destruction of water/ sewer pipelines by road contractors,
2. Weak collaboration between the revenue officers and SCWOS
3. Inadequate water storage infrastructure and distribution network,
4. Vandalism of street /mass lights infrastructure
5. Delay in disbursement of electrification funds to REREC for implementation of projects.
6. Lack of developed regulation / policy to facilitate licensing of different energy services
7. Insufficient funding for Irrigation Projects /repair of breached dams and water pans.
8. Increased excavation of sand on farm land is causing a lot of degradation of Farm land

Way forward

1. Continuous sensitization of road contractors on their obligations as far as damage to water infrastructure is concerned
2. Development of energy policy /regulation/finance Act.
3. Installation of integrated lighting systems with tracking capabilities to curb vandalism
4. To facilitate licensing of energy services.
5. To provide funds for irrigation projects.
6. Continuous sensitization of community members land conservation measures encourages formation of working groups
7. Mapping of county's Natural resources

D. Strategic Objectives

CP 31: General Administration and support services

To facilitate the coordination of programs within the department

Sign: ....., Date 5th of August, 2025

CP 32: Water Supply Services

To increase access to clean and safe water

CP 33: Environmental Conservation and Management

To improve environmental and conservation and management

CP 34: Natural Resource Management

To enhance natural resource management.

CP 35: Climate Change Mitigation and Adaptation

To strengthen climate change resilient

CP 36: Energy development

To increase share of renewable energy in total consumption

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 2,943,769,307** For the FY 2025/26, **Ksh. 889,356,286** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 978,291,915** and **Ksh. 1,076,121,106** respectively.

E. Summary of the Programme Outputs and Performance Indicators

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value (2024/2025)	Planned Targets		
							FY 2025/26	FY 2026/27	FY 2027/28
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	80%	100 %	100 %	100 %
Water Supply Services	Urban Water infrastructure development	To increase access to clean and safe water	Increased access to clean and safe water	Water storage facilities constructed	Total volume of water storage developed (M^3)	8600	225	250	275
				Water pipeline constructed	KMs of pipeline developed	440	30	40	44
				Meters acquired and metered	No. of meters acquired and metered	6431	420	440	484
	Rural Water infrastructure development	To increase access to clean and safe water	Increased access to clean and safe water	Water storage facilities constructed	Total volume of storage developed (M^3)	16000	415	430	473
				Water pipeline constructed	KMs of pipeline developed	440	50	60	66
				Water points developed	Number of boreholes drilled	550	2	4	5

Sign: ..... Date 5th of August, 2025

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value (2024/2025)	Planned Targets		
							FY 2025/26	FY 2026/27	FY 2027/28
					No of water systems solarized	4	4	6	8
	Maintenance of water systems			Water systems repaired and maintained	Number of systems repaired and maintained	2100	2	4	6
Environmental conservation and management	Afforestation & Agro-forestry	To improve environmental and conservation and management	Improved environmental and conservation and management	Tree nurseries established	Number of tree nurseries established	3	1	4	6
				Trees planted in line with presidential decree	Number of trees planted	500,000	5,000	6,000	7,000
				Mini water towers established in Samia, Amukura and T. North hills	Number of Mini water towers established	0	3	4	5
				Farms and urban forest developed-Amoni in Malaba Central	No. of farms and urban forests developed.	0	1	2	3
				Bamboo trees developed and promoted	Number of Bamboo trees developed and promoted	5,000	1,000	1,500	2,000
				Apiculture established	Number of Apiculture established	0	1	2	3
Natural Resource Management	Promotion of Livelihood Diversification	To promote livelihood diversification	Livelihood diversification promoted	Alternative livelihood promoted	Number of livelihood promted	0	1	2	3
Climate Change Mitigation and adaptation	Climate change mitigation and resilience	To strengthen climate change resilient	To strengthen climate change resilient	Climate change information services hub established phase 2	Climate change information services hub established	1	1	0	0
				Locally -led climate change actions promoted (2% County contribution)	Number of locally -led climate change actions promoted	0	35	40	45
				solar mass lights installed and maintained	number of solar mass light units installed and maintained	134	35	40	45

Sign: ..... Date 5th of August, 2025

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 31: General Administrative and support services	**CSP 31.1:** Administrative support services	161,899,790	136,125,655	151,654,907	166,856,286	183,541,915	201,896,106
CP 32: Water Supply Services	**CSP 32.1:** Urban Water Infrastructure Development	18,998,385	20,000,000	18,945,000	40,000,000	44,000,000	48,400,000
	CSP 33.2: Rural Water Infrastructure Development	191,182,523	212,950,000	297,341,810	133,400,000	146,740,000	161,414,000
	CSP: Operations and Maintenance of Water Systems	26,400,000	-	15,838,369	-	-	-
CP 33: Environmental Conservation and Management	**CSP 33.1:** Afforestation and Agro-forestry	15,399,974	5,000,000	2,472,725	21,000,000	23,100,000	25,410,000
	CSP 33.2: Catchment and Water Shed Conservation	4,371,195	6,600,000	6,720,000	5,100,000	5,610,000	6,171,000
CP 34: Natural Resource Management	**CSP 34.1:** Promotion of livelihood Diversification	-	-	-	2,000,000	2,200,000	2,420,000
CP 35: Climate Change Mitigation and Adaptation	**CSP 35.1:** Climate Change Mitigation and Resilience	274,362,903	486,101,083	442,233,404	484,000,000	532,400,000	585,640,000
CP : Irrigation and Land Reclamation Services	**CSP:** Development of Irrigation Infrastructure	8,648,809	5,000,000	-	-	-	-
	CSP: Irrigation Farmer and Institution Support Service		2,000,000	3,925,275	-	-	-
CP 36: Energy Development	**CSP:** Rural Electrification	51,700,000	36,900,000	34,000,000	-	-	-
	CSP 36.2: Renewable Energy Development	61,988,487	13,500,000	44,735,530	37,000,000	40,700,000	44,770,000
Total Vote		**814,952,066**	**924,176,738**	**1,017,867,020**	**889,356,286**	**978,291,915**	**1,076,121,106**

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**161,899,790**	**136,125,655**	**151,654,907**	**166,856,286**	**183,541,915**	**201,896,106**
Compensation to Employees	75,240,878	75,240,878	92,668,545	94,152,036	103,567,240	113,923,964
Use of Goods and Services	81,095,619	57,407,552	55,986,362	70,304,074	77,334,481	85,067,930
Acquisition of Non-Financial Assets	5,563,293	3,477,225	3,000,000	2,400,176	2,640,194	2,904,213
Capital Expenditure	**653,052,276**	**788,051,083**	**866,212,113**	**722,500,000**	**794,750,000**	**874,225,000**
Acquisition of Non-Financial Assets	642,066,776	788,051,083	866,212,113	722,500,000	794,750,000	874,225,000
Grants, transfers and subsidies	10,985,500	-	-	-	-	-
Total Expenditure	**814,952,066**	**924,176,738**	**1,017,867,020**	**889,356,286**	**978,291,915**	**1,076,121,106**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 31: General Administrative and support services	CSP 31.1: Administrative support services	161,899,790	151,654,907	166,856,286	183,541,915	201,896,106
	Compensation to Employees	75,240,878	92,668,545	94,152,036	103,567,240	113,923,964
	Use of Goods and Services	81,095,619	55,986,362	70,304,074	77,334,481	85,067,930
	Acquisition of Non-Financial Assets	5,563,293	3,000,000	2,400,176	2,640,194	2,904,213
CP 32: Water Supply Services	CSP 32.1: Urban Water Infrastructure Development	18,998,385	18,945,000	40,000,000	44,000,000	48,400,000

Sign: ..... Date 5th of August, 2025

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	Acquisition of Non-Financial Assets	18,998,385	18,945,000	40,000,000	44,000,000	48,400,000
	CSP 32.2: Rural Water Infrastructure Development	**191,182,523**	**297,341,810**	**133,400,000**	**146,740,000**	**161,414,000**
	Acquisition of Non-Financial Assets	191,182,523	297,341,810	133,400,000	146,740,000	161,414,000
	CSP: Operations and Maintenance of Water System	**26,400,000**	**15,838,369**	-	-	-
	Acquisition of Non-Financial Assets	26,400,000	15,838,369	-	-	-
CP 33: Environmental Conservation and Management	**CSP 33.1: Afforestation and Agro-forestry**	**15,399,974**	**2,472,725**	**21,000,000**	**23,100,000**	**25,410,000**
	Acquisition of Non-Financial Assets	15,399,974	2,472,725	21,000,000	23,100,000	25,410,000
	CSP 33.2: Catchment and Watershed Conservation	**4,371,195**	**6,720,000**	**5,100,000**	**5,610,000**	**6,171,000**
	Acquisition of Non-Financial Assets	4,371,195	6,720,000	5,100,000	5,610,000	6,171,000
CP 34: Natural Resource Management	**CSP 34.1: Promotion of livelihood Diversification**	-	-	**2,000,000**	**2,200,000**	**2,420,000**
	Acquisition of Non-Financial Assets	-	-	2,000,000	2,200,000	2,420,000
CP 35: Climate Change Mitigation and Adaptation	**CSP 35.1: Climate Change Mitigation and Resilience**	**274,362,903**	**442,233,404**	**484,000,000**	**532,400,000**	**585,640,000**
	Acquisition of Non-Financial Assets	263,377,403	442,233,404	484,000,000	532,400,000	585,640,000
	Grants, transfers and subsidies	10,985,500	-	-	-	-
CP: Irrigation and Land Reclamation Services	**CSP: Development of Irrigation Infrastructure**	**8,648,809**	-	-	-	-
	Acquisition of Non-Financial Assets	8,648,809	-	-	-	-
	CSP: Irrigation Farmer and Institution Support Service		**3,925,275**	-	-	-
	Acquisition of Non-Financial Assets	-	3,925,275	-	-	-
CP 36: Energy Development	**CSP: Rural Electrification**	**51,700,000**	**34,000,000**	-	-	-
	Acquisition of Non-Financial Assets	51,700,000	34,000,000	-	-	-
	CSP 36.1: Renewable Energy Development	**61,988,487**	**44,735,530**	**37,000,000**	**40,700,000**	**44,770,000**
	Acquisition of Non-Financial Assets	61,988,487	44,735,530	37,000,000	40,700,000	44,770,000
Total Vote		**814,952,066**	**1,017,867,020**	**889,356,286**	**978,291,915**	**1,076,121,106**

I. Details of Staff Establishment by Organization Structure (Delivery Units)

NO.	Designation	Job Group	Staff No	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
1	Member - County Executive Committee	8	1	5,561,668	5,544,384	5,821,603
2	County Chief Officer	S	2	5,832,760	5,557,959	5,835,857
3	Director Climate Change	R	1	2,417,636	2,853,518	2,996,194
4	Director Energy	R	1	2,483,006	2,607,157	2,737,515
5	Director Environment	R	1	2,785,771	2,925,059	3,071,312
6	Director Irrigation	R	1	2,785,771	2,925,059	3,071,312
7	Director natural resource	R	1	2,483,006	2,607,157	2,737,515
8	Director Water & Sewerage	R	1	2,785,771	2,925,059	3,071,312
9	Deputy Director Energy	Q	1	1,766,967	2,170,315	2,278,831
10	Deputy Director- Environment	Q	1	1,789,090	1,878,544	1,972,471
11	Deputy Director- Irrigation	Q	1	1,789,090	1,878,544	1,972,471
12	Deputy director water services	Q	1	1,780,018	1,869,019	1,962,470
13	Environment Officer	Q	1	1,781,709	2,185,794	2,295,084
14	Principal Superintendent Groundwater	N	1	1,498,052	1,572,954	1,651,602
15	Chief Superintendent Groundwater	M	3	3,519,441	3,695,414	3,880,185
16	Chief Superintendent Mechanical (MVP)	M	1	1,183,571	1,242,749	1,304,886
17	Engineer [1], Mechanical	L	2	2,547,368	2,674,737	2,808,474
18	Pest Control Officer [1]	L	1	1,398,549	1,468,476	1,541,900
19	Senior Superintendent Electrical (MVP)	L	1	1,081,259	1,135,321	1,192,087
20	Senior Superintendent Water	L	1	1,045,454	1,097,726	1,152,612
21	Ass. Engineer II Electrical	K	3	2,796,777	2,936,616	3,083,447
22	Ass. Engineer II Irrigation	K	2	1,849,776	1,942,264	2,039,377
23	Ass. Engineer II Water & Sewerage	K	2	1,842,291	1,934,406	2,031,126
24	Engineer [2], Water	K	1	862,525	905,651	950,934
25	Environment Officer		6	5,150,695	6,458,230	6,781,142
26	Geographical Information System Officer	K	2	1,849,776	1,942,264	2,039,377
27	ICT Officer	K	3	2,759,808	2,897,799	3,042,689

Sign: ..... Date 5th of August, 2025

NO.	Designation	Job Group	Staff No	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
28	Senior Chargehand Building	K	1	857,234	900,095	945,100
29	Superintendent Groundwater	K	1	845,941	888,238	932,650
30	ICT Assistant [3]	H	2	1,188,944	1,248,392	1,310,812
31	Instructor III	H	1	664,113	697,319	732,185
32	Senior Community Development Assistant	H	1	969,017	1,017,467	1,068,340
33	Water Supply Operator (WSO)	H	12	5,770,093	8,285,403	8,699,673
34	Administrative Assistant	G	1	911,918	957,514	1,005,390
35	Cleansing Foreman	G	1	1,047,883	1,100,277	1,155,291
36	Clerical Officer [1] - General Office Service	G	1	512,100	537,705	564,590
37	Senior Clerical Officer	G	1	913,015	958,666	1,006,599
38	Cleaning Supervisor[2a]	F	2	795,426	835,198	876,958
39	Clerical Officer [1]	F	1	790,299	829,814	871,305
40	Artisan [1]	E	2	1,727,549	1,813,927	1,904,623
41	Fireman [1]	E	1	843,315	885,481	929,755
42	Plumber III	E	9	3,429,277	3,645,227	3,827,488
43	Support Staff Supervisor	E	1	388,553	407,980	428,379
44	Water Supply Operator (WSO)	E	1	649,371	681,840	715,932
45	Senior Head Messenger	D	1	925,137	971,394	1,019,964
46	Head Messenger	C	1	786,148	825,455	866,728
47	Labourer [1]	C	1	735,777	720,001	756,001
48	Senior Market Attendant	B	1	759,996	797,996	837,896
49	Casuals			3,213,325	3,329,506	3,495,981
	Total		**86**	**94,152,036**	**102,167,071**	**107,275,424**

Sign: ..... Date 5th of August, 2025

9. Department of Health Services and Sanitation

A. Vision

A healthy, productive and internationally competitive County.

B. Mission

To build a progressive, sustainable, technologically driven, evidence based, and client centered health system with the highest attainable standards of health at all levels of care in Busia County.

C. Performance Overview and Rationale Funding

The department implements its mandate under three programmes namely;

Curative and Rehabilitative Health Services mandated with Provision of Primary Health care, provision of clinical services, management of health facilities and pharmacies, diagnostic services including radiology and laboratory services, provision of nursing services, provision of rehabilitative services among others.

Preventive and Promotive Health Services: That includes at least: education concerning prevailing health problems and the methods of preventing and controlling them; promotion of food supply and proper nutrition; an adequate supply of safe water and basic sanitation; maternal and child health care, including family planning; Immunization against the major infectious diseases; prevention and control of locally endemic diseases; appropriate treatment of common diseases and injuries; and provision of essential drugs.

Appropriation In Aid / Busia Health Facility Improvement Financing (BHFIF)

Following the approval and adoption of FIF Act 2024, the health facilities started retaining all the revenue collected. By the Act, the facilities became spending and procurement entities and thus, are required to prepare informed budgets and implement programmes from their respective revenues. FIF is supposed to supplement Exchequer releases. Busia County has 92 functional government health facilities across the County as shown below;

Busia County Government Health Facilities	
Category of facility	**Number**
GOK Level V Hospital	1
GOK Level IV Hospital	12
GOK Level III Facilities	15
GOK Level II Facilities	64
Total	**92**

Sign: ..... Date 5th of August, 2025

Administrative and Support services mandated with overall leadership, governance, supervision of the department; Strengthening HRH management and development and implementation of County level policies, legal frameworks/regulations, Manuals and SOPs to support healthcare delivery that ensures access to health services by all residents; improving quality of services and ensuring affordability of health services among others.

Departmental Expenditure Trends

The departmental expenditure trends for the period Fy 2021/2022 – Fy 2023/2024 are as per the table below;

Items	Revised Budget Estimates	Actual expenditure	Revised Budget Estimates	Actual expenditure	Revised Budget Estimates	Actual expenditure
	FY 2021/2022	FY 2021/2022	FY 2022/2023	FY 2022/2023	FY 2023/2024	FY 2023/2024
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Employee Compensation	1,408,857,857	1,293,320,833	1,352,762,588	1,339,873,453	1,648,028,507	1,633,165,388
Other Operating Expenses	404,440,659	211,674,425	668,504,926	299,099,092	723,260,608	302,984,068
Development	691,594,813	224,466,111	396,702,959	116,305,087	408,513,174	67,420,729
TOTAL	**2,504,893,329**	**1,729,461,369**	**2,417,970,473**	**1,755,277,632**	**2,779,802,289**	**2,003,570,185**

Major Achievements

Infrastructure Development;

The completed projects are:

- Equipping and operationalization of Amukura level IV Hospital modern block;
- Equipping and operationalization of X-Ray Units at Port Victoria and Nambale Hospitals;
- Completion of a 24- bed capacity at Budalang'i Health Centre;
- Completion of a female ward at Matayos Hospital;
- Completion of Malanga laboratory;
- Completion of Osieko Laboratory;
- Completion of Igara Maternity;
- Completion Maternity Block at Ang'urai hospital
- Completion of Namuduru laboratory;
- Equipping and operationalization of theatres at Nambale and Sio Port Hospitals;
- Supply and Installation of 200 KVA standby generators at Amukura, Khunyangu, BCRH and Nambale Sub County Hospitals.

Hospital Equipment:

The Department was able to procure and deliver;

- 2 Eye care Tonometer for Khunyangu and Teso North Hospitals,
- 2 Ultrasound Machines for Bumala B Hospital and Malaba Health Centre,

Sign: ..... Date 5th of August, 2025

- 10 Olympus Microscopes for BCRH and Alupe Hospitals,
- 9 Chemistry ,10 Diaspect and 17 Centrifuge diagnostic machine for Health Facilities across the county.

Role of the Partners; The Department has received a lot support from Partners for various health programs. The Partners include Dumisha Afya, Ampath Population Health, Fred Hollows, CEDC, KMET, PROPEL Amref, USAID4TheChild, Nutrition International. Living Goods, Unicef, WHO, Red Cross, KEMRI, Med Insure and CWO Orthopaedic Surgeons among others.

Challenges and Constraint

Some of the challenges faced by the department include;

i. Shortage of healthcare workers across all cadres.
ii. Delays in release of funds from the exchequer negatively impacted the ability of the Department in meeting its development aspirations;
iii. Inadequate budgetary allocation towards health sector especially for Operation and Maintenance and projects has led to stalled and non -operationalized health projects and programmes;
iv. A delay among vendor's delay to take over sites after evaluation and awarding leading to delay in completion of development projects.

Way Forward

To address the above challenges, the following interventions are proposed;

i. Align staffing needs and employment of more healthcare workers to replace those who have exited services for one reason or the other.
ii. Development of stakeholder engagement framework facilitates resource mobilization;
iii. Collaboration with the National Government for timely release of funds from the exchequer is key for efficient implementation of the planned programs;
iv. Enhance the Departmental budgetary allocation.
v. A multisectoral approach is essential for successful implementation of projects and programmes;

D. Strategic Objectives

CP 37: General Administration and support services

To enhance administration and support services for the health sector

CP 38: Curative and Rehabilitative Services

To Increase Access to Quality Curative and Rehabilitative Services

Sign: ..... Date 5th of August, 2025

- **Link to Health Strategic Plan:**

i. Focuses on strengthening healthcare infrastructure, ensuring availability of essential medical services, and reducing morbidity/mortality through timely treatment.

ii. Aligns with goals to improve tertiary care and specialized services (e.g., surgeries, chronic disease management).

- **Link to Vision 2030:**

i. Supports the vision of a "healthy population" by addressing non-communicable diseases (NCDs) and injuries, ensuring rehabilitation services to restore productivity.

ii. Contributes to Sustainable Development Goal (SDG) 3.8 (universal health coverage) by reducing financial barriers to curative care.

CP 39: Preventive and Promotive Health Service

To increase access to preventive and promotive health services

- **Link to Health Strategic Plan:**

i. Prioritizes primary healthcare (PHC) to reduce disease burden through vaccinations, health education, and screenings.

ii. Aligns with strategies for maternal/child health, infectious disease control (e.g., HIV, malaria), and lifestyle disease prevention.

- **Link to Vision 2030:**

i. Directly ties to preventive healthcare targets under SDG 3 (e.g., reducing maternal/child mortality, epidemics).

ii. Promotes community health empowerment, aligning with long-term economic productivity goals by reducing preventable illnesses.

- **Link to Health Strategic Plan:**

i. Strengthens governance, health information systems, and logistics (e.g., drug supply chains, workforce training).

ii. Ensures efficient resource allocation and policy implementation across all health programmes.

- **Link to Vision 2030:**

i. Supports institutional capacity-building for sustainable health systems, critical for achieving all health-related SDGs.

ii. Aligns with digital transformation goals (e.g., e-health records) and equitable service delivery nationwide.

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 9,762,254,499** For the FY 2025/26, **Ksh. 2,949,321,601** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 3,244,253,761** and **Ksh. 3,568,679,137** respectively.

Sign: ..... Date 5th of August, 2025

E. Summary of the Programme Outputs and Performance Indicators

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value (2024/25)	Planned Targets		
							FY 2025/26	FY 2026/27	FY 2027/28
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	80%	100%	100%	100%
Curative and Rehabilitative services	Ambulance and referral services	To increase access to quality curative and rehabilitative services	Increased access to quality curative and rehabilitation services	Enhanced capacity of Emergency and Referral Services	No. of functional call centres established	0	1	2	2
	Diagnostic services in Higher level facilities			Strengthened diagnostic services	Number of Radiology equipment procured, installed and commissioned (X-Ray Equipment)	4	1	2	0
					No of facilities with assorted laboratory equipment procured	13	10	15	20
	Infrastructure development at Tier 3 facilities			Improved infrastructure for service delivery	No of facilities infrastructure improved	6	7	4	5
	Higher Level Hospital Equipment			Hospital Equipment Procured	Number of Hospitals with procured, installed and commissioned assorted hospital equipment (Anaesthesia Machine and Theatre beds	13	3	13	13
					Number of facilities with Laundry machine with squeezer and drier	2	1	1	1
					No. of health facilities with gender-sensitive and disability inclusive sanitation blocks	0	2	3	4
Preventive and Promotive health services	Infrastructure development at Tier 2 facilities	To increase access to quality preventive and promotive health services	Increased access to quality preventive and promotive health services	Improved infrastructure for service delivery	Number of Lower-level health facilities constructed to completion	10	2	4	5
	Infrastructure development at Tier 2 facilities	To increase access to quality preventive and promotive health services	Increased access to quality preventive and promotive health services	Improved infrastructure for service delivery	Number of stalled Lower-level health facilities constructed to completion	10	70	40	40
	Infrastructure development at Tier 2 facilities	To increase access to quality preventive and promotive health services	Increased access to quality preventive and promotive health services	Improved infrastructure for service delivery	Number of Lower-level health facilities refurbished	10	70	40	40
	Lower-Level Hospital Equipment	To increase access to quality	Increased access to quality	Health facility	Number of assorted medical equipment's	25	5	5	5

Sign: ..... Date 5th of August, 2025

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value (2024/25)	Planned Targets		
							FY 2025/26	FY 2026/27	FY 2027/28
		preventive and promotive health services	preventive and promotive health services	Equipment Procured	procured for lower-level health facilities				
	Sanitation and Hygiene	To increase access to preventive and promotive health services	Increased access to preventive and promotive health services	Improved sanitation and hygiene practices	Number of health facilities with improved sanitation blocks	50	5	5	5
	TB			Reduced TB burden	Number of TB equipment procured and installed	3	1	1	1

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 37: General Administration and support services	**CSP 37.1:** Administrative support service	2,372,289,114	2,051,873,319	2,243,308,961	2,053,694,979	2,259,064,477	2,484,970,925
CP 38: Curative and Rehabilitative Services	**CSP 38.1:** Ambulance and Referral Services	15,000,000	15,000,000	29,458,550	65,246,352	71,770,987	78,948,086
	CSP 38.2: Diagnostic Services in Higher Level Facilities	18,000,000	10,000,000	5,000,000	179,256,018	197,181,620	216,899,782
	CSP 38.3: Infrastructure Development at Tier 3 facilities	257,480,376	191,000,000	168,969,651	437,620,000	481,382,000	529,520,200
	CSP 38.4: Higher Level Hospital Equipment	50,588,000	25,000,000	79,068,565	28,173,318	30,990,650	34,089,715
CP 39: Preventive and Promotive Health Services	**CSP 39.1:** Sanitation and Hygiene	6,000,000	-	4,498,357	49,001,079	53,901,187	59,291,306
	CSP 39.2: HIV/AIDs, TB and Malaria	6,000,000	-	999,000	16,560,870	18,216,957	20,038,653
	CSP 39.3: Environmental Health	-	-	-	11,401,153	12,541,268	13,795,395
	CSP 39.4: Health Promotion	-	-	8,012,540	14,701,815	16,171,997	17,789,196
	CSP 39.5: Primary Health Care	-	-	-	14,181,517	15,599,669	17,159,636
	CSP 39.6: Nutrition	22,466,970	-	-	4,590,000	5,049,000	5,553,900
	CSP 39.7: RMNCAH	2,000,000	-	-	5,914,500	6,505,950	7,156,545
	CSP 39.8: Infrastructure Development at Tier 2 Facilities	122,877,878	132,900,000	154,294,806	54,080,000	59,488,000	65,436,800
	CSP 39.9: Lower Level Hospital Equipment	15,099,950	4,400,000	11,090,557	14,900,000	16,390,000	18,029,000
Total Vote		2,887,802,288	2,430,173,319	2,704,700,987	2,949,321,601	3,244,253,761	3,568,679,137

Sign: ..... Date 5th of August, 2025

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**2,372,289,114**	**2,051,873,319**	**2,243,308,961**	**2,400,721,601**	**2,640,793,761**	**2,904,873,137**
Compensation to Employees	1,648,028,507	1,682,028,507	1,761,260,021	2,053,694,979	2,259,064,477	2,484,970,925
Use of Goods and Services	556,631,181	344,368,104	400,975,935	320,893,165	352,982,482	388,280,730
Acquisition of Non-Financial Assets	65,384,808	14,168,782	22,335,976	12,373,457	13,610,803	14,971,883
Grants, transfers and subsidies	102,244,618	11,307,926	58,737,029	13,760,000	15,136,000	16,649,600
Capital Expenditure	**531,513,174**	**378,300,000**	**461,392,026**	**548,600,000**	**603,460,000**	**663,806,000**
Use of Goods and Services	18,000,000	-	-	-	-	-
Acquisition of Non-Financial Assets	491,046,204	378,300,000	453,379,486	548,600,000	603,460,000	663,806,000
Grants, transfers and subsidies	22,466,970	-	8,012,540	-	-	-
Total Expenditure	**2,903,802,288**	**2,430,173,319**	**2,704,700,987**	**2,949,321,601**	**3,244,253,761**	**3,568,679,137**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 37: General Administration and support services	**CSP 37.1: Administrative support service**	**2,372,289,114**	**2,243,308,961**	**2,053,694,979**	**2,259,064,477**	**2,484,970,925**
	Compensation to Employees	1,648,028,507	1,761,260,021	2,053,694,979	2,259,064,477	2,484,970,925
	Use of Goods and Services	556,631,181	400,975,935	-	-	-
	Acquisition of Non-Financial Assets	65,384,808	22,335,976	-	-	-
	Grants, transfers and subsidies	102,244,618	58,737,029	-	-	-
CP 38: Curative and Rehabilitative Services	**CSP 38.1: Ambulance and Referral Services**	**15,000,000**	**29,458,550**	**65,246,352**	**71,770,987**	**78,948,086**
	Reccurrent Expenditure	-	-	**62,246,352**	**68,470,987**	**75,318,086**
	Use of Goods and Services			62,246,352	68,470,987	75,318,086
	Development Expenditure	**15,000,000**	**29,458,550**	**3,000,000**	**3,300,000**	**3,630,000**
	Acquisition of Non-Financial Assets	15,000,000	29,458,550	3,000,000	3,300,000	3,630,000
	CSP 38.2: Diagnostic Services in Higher Level Facilities	**18,000,000**	**5,000,000**	**179,256,018**	**197,181,620**	**216,899,782**
	Reccurrent Expenditure	-	-	**166,256,018**	**182,881,620**	**201,169,782**
	Use of Goods and Services			152,496,018	167,745,620	184,520,182
	Acquisition of Non-Financial Assets					
	Grants, transfers and subsidies			13,760,000	15,136,000	16,649,600
	Development Expenditure	**18,000,000**	**5,000,000**	**13,000,000**	**14,300,000**	**15,730,000**
	Acquisition of Non-Financial Assets	18,000,000	5,000,000	13,000,000	14,300,000	15,730,000
	CSP 38.3: Infrastructure Development at Tier 3 Facilities	**257,480,376**	**168,969,651**	**437,620,000**	**481,382,000**	**529,520,200**
	Development Expenditure			**437,620,000**	**481,382,000**	**529,520,200**
	Acquisition of Non-Financial Assets	257,480,376	168,969,651	437,620,000	481,382,000	529,520,200
	CSP 38.4: Higher Level Hospital Equipment	**50,588,000**	**79,068,565**	**28,173,318**	**30,990,650**	**34,089,715**
	Reccurrent Expenditure			**12,173,318**	**13,390,650**	**14,729,715**
	Use of Goods and Services					
	Acquisition of Non-Financial Assets			12,173,318	13,390,650	14,729,715
	Development Expenditure			**16,000,000**	**17,600,000**	**19,360,000**
	Acquisition of Non-Financial Assets	50,588,000	79,068,565	16,000,000	17,600,000	19,360,000
CP 39: Preventive and Promotive Health Services	**CSP 39.1: Sanitation and Hygiene**	**6,000,000**	**4,498,357**	**49,001,079**	**53,901,187**	**59,291,306**
	Recurrent Expenditure			**44,001,079**	**48,401,187**	**53,241,306**
	Use of Goods and Services			43,800,940	48,181,034	52,999,137
	Acquisition of Non-Financial Assets			200,139	220,153	242,168
	Development Expenditure			**5,000,000**	**5,500,000**	**6,050,000**
	Acquisition of Non-Financial Assets	6,000,000	4,498,357	5,000,000	5,500,000	6,050,000
	CSP 39.2: HIV/AIDs, TB and Malaria	**6,000,000**	**999,000**	**16,560,870**	**18,216,957**	**20,038,653**
	Recurrent Expenditure			**11,560,870**	**12,716,957**	**13,988,653**
	Use of Goods and Services			11,560,870	12,716,957	13,988,653
	Development Expenditure			**5,000,000**	**5,500,000**	**6,050,000**
	Acquisition of Non-Financial Assets	6,000,000	999,000	5,000,000	5,500,000	6,050,000
	CSP 39.3: Environmental Health	-	-	**11,401,153**	**12,541,268**	**13,795,395**
	Recurrent Expenditure			**11,401,153**	**12,541,268**	**13,795,395**
	Use of Goods and Services	-		11,401,153	12,541,268	13,795,395
	Development Expenditure	-	-	-	-	-
	CSP 39.4: Health Promotion		**8,012,540**	**14,701,815**	**16,171,997**	**17,789,196**
	Recurrent Expenditure			**14,701,815**	**16,171,997**	**17,789,196**
	Use of Goods and Services			14,701,815	16,171,997	17,789,196
	Development Expenditure	-	**8,012,540**	-	-	-

Sign: ..... Date 5th of August, 2025

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	Grants, transfers and subsidies	-	8,012,540	-	-	-
	CSP 39.5: Primary health Care	-	-	14,181,517	15,599,669	17,159,636
	Recurrent Expenditure			14,181,517	15,599,669	17,159,636
	Use of Goods and Services			14,181,517	15,599,669	17,159,636
	Development Expenditure			-	-	-
	CSP 39.6: Nutrition	22,466,970	-	4,590,000	5,049,000	5,553,900
	Recurrent Expenditure			4,590,000	5,049,000	5,553,900
	Use of Goods and Services		-	4,590,000	5,049,000	5,553,900
	Development Expenditure	22,466,970	-	-	-	-
	Use of Goods and Services	16,000,000	-	-	-	-
	Grants, transfers and subsidies	22,466,970	-	-	-	-
	CSP 39.7: RMNCAH	2,000,000	-	5,914,500	6,505,950	7,156,545
	Recurrent Expenditure			5,914,500	6,505,950	7,156,545
	Use of Goods and Services		-	5,914,500	6,505,950	7,156,545
	Development Expenditure			-	-	-
	Use of Goods and Services	2,000,000	-	-	-	-
	CSP 39.8: Infrastructure Development at Tier 2 Facilities	122,877,878	154,294,806	54,080,000	59,488,000	65,436,800
	Acquisition of Non-Financial Assets	122,877,878	154,294,806	54,080,000	59,488,000	65,436,800
	CSP 39.9: Lower-Level Hospital Equipment	15,099,950	11,090,557	14,900,000	16,390,000	18,029,000
	Development Expenditure			14,900,000	16,390,000	18,029,000
	Acquisition of Non-Financial Assets	15,099,950	11,090,557	14,900,000	16,390,000	18,029,000
Total Vote		2,887,802,288	2,704,700,987	2,949,321,601	3,244,253,761	3,568,679,137

I. Details of Staff Establishment by Organization Structure (Delivery Units)

No.	Designation	Job Group	Staff No	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
1	County Chief Officer	S	2	5,832,760	6,266,609	6,579,939
2	Director - Medical Services	R	1	4,824,487	5,306,935	5,572,282
3	Director - Public Health	R	1	4,361,708	4,797,878	5,037,772
4	Assistant Director - Medical Services	Q	1	4,440,395	4,884,435	5,128,657
5	Deputy Chief Pharmacist	Q	3	13,524,127	14,876,539	15,620,366
6	Deputy Director - Public Health	Q	1	3,062,332	3,368,565	3,536,993
7	Deputy Director Medical Services	Q	1	3,919,250	4,311,175	4,526,734
8	Medical Specialist [1]	Q	2	8,641,935	9,506,128	9,981,434
9	Senior Assistant Director - Medical Service	Q	5	21,445,639	23,590,203	24,769,713
10	Assistant Chief Pharmacist	P	8	30,417,483	33,459,231	35,132,193
11	Assistant Director - Clinical Services	P	1	2,224,556	2,447,012	2,569,363
12	Assistant Director - Medical Services	P	9	30,045,733	37,450,307	39,322,822
13	Assistant Director - Public Health	P	1	2,129,658	2,342,624	2,459,755
14	Community Health Assistant [1]	P	1	3,483,598	3,831,958	4,023,556
15	Enrolled Nurse [1]	P	1	3,644,450	4,008,895	4,209,340
16	Senior Assistant Director - Medical Service	P	1	3,569,787	3,926,766	4,123,104
17	Senior Dental Officer	P	1	3,734,325	4,107,757	4,313,145
18	Senior Medical Officer	P	2	7,660,876	8,426,963	8,848,311
19	Senior Pharmacist	P	2	7,660,876	8,426,963	8,848,311
20	Assistant Director - Medical Services	N	3	10,292,516	11,321,767	11,887,855
21	Chief Public Health Officer	N	1	1,941,517	2,135,668	2,242,451
22	Principal Nursing Officer	N	1	1,807,538	1,988,291	2,087,706
23	Deputy Chief Health Administration Officer	N	3	4,701,815	5,171,996	5,430,596
24	Principal Assistant Physiotherapist	N	1	1,846,375	2,031,013	2,132,564
25	Principal Public Health Officer	N	2	3,748,811	4,123,692	4,329,877
26	Principal Clinical Officer	N	2	4,066,194	4,472,813	4,696,454
27	Principal Community Health Officer	N	1	1,982,643	2,180,908	2,289,953
28	Principal Laboratory Technologist	N	1	1,858,573	2,044,430	2,146,652
29	Principal Medical Engineering Technologist	N	1	2,000,993	2,201,092	2,311,147
30	Principal Medical Lab Technologist [2]	N	2	3,810,043	4,191,047	4,400,599
31	Principal Nursing Officer	N	11	20,576,710	24,081,090	25,285,145
32	Principal Nutrition & Dietetics Officer	N	2	4,156,889	4,572,578	4,801,207
33	Principal Public Health Officer	N	7	13,441,210	14,785,331	15,524,598
34	Principal Radiographer	N	1	1,854,987	2,040,485	2,142,509

Sign: ..... Date 5th of August, 2025

No.	Designation	Job Group	Staff No	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
35	Principal Registered Clinical Officer [2]	N	2	3,969,710	4,366,681	4,585,015
36	Principal Registered Nurse	N	8	17,094,840	18,804,324	19,744,540
37	Senior Assistant Public Health Officer	N	3	5,281,633	5,809,796	6,100,286
38	Senior Dental Officer	N	2	6,711,510	7,382,661	7,751,794
39	Senior Medical Officer	N	21	64,068,618	72,675,480	76,309,254
40	Senior Pharmacist	N	2	6,514,880	7,166,368	7,524,686
41	Senior Public Health Assistant	N	1	1,958,248	2,154,073	2,261,777
42	Senior Public Health Officer	N	1	1,854,987	2,040,485	2,142,509
43	Assistant Chief Health Records & Information Mgt. Officer	M	1	1,671,229	1,838,352	1,930,270
44	Assistant Chief Pharmacist	M	2	4,787,227	5,265,950	5,529,248
45	Chief Assistant Physiotherapist	M	3	5,338,814	5,872,695	6,166,330
46	Chief Clinical Officer	M	2	3,707,845	4,078,629	4,282,560
47	Chief Community Health Officer	M	2	3,434,042	3,777,446	3,966,318
48	Chief Driver	M	3	5,378,402	5,916,242	6,212,054
49	Chief Laboratory Technologist	M	1	1,838,388	2,022,227	2,123,338
50	Chief Medical Engineering Technologist	M	1	1,799,433	1,979,376	2,078,345
51	Chief Medical Lab Officer	M	3	5,064,297	5,570,727	5,849,263
52	Chief Medical Lab Technologist	M	3	5,231,903	5,755,093	6,042,848
53	Chief Nursing Officer	M	14	24,766,259	27,242,885	28,605,029
54	Chief Nutrition & Dietetics Officer	M	2	3,603,590	3,963,949	4,162,146
55	Chief Nutrition & Dietetics Technologist	M	2	3,473,024	3,820,326	4,011,342
56	Chief Public Health Officer	M	3	5,524,999	6,077,499	6,381,374
57	Chief Radiographer	M	2	3,280,128	3,608,141	3,788,548
58	Chief Registered Clinical Officer	M	3	5,539,367	6,093,304	6,397,969
59	Chief+E1452 Registered Nurse	M	1	1,820,864	2,002,950	2,103,098
60	Chief Registered Nurse	M	30	52,753,334	57,368,667	60,237,100
61	Medical Officer	M	3	8,224,090	9,046,499	9,498,824
62	Pharmacist	M	2	5,068,272	5,575,099	5,853,854
63	Senior Assistant Public Health Officer	M	3	4,941,367	5,435,504	5,707,279
64	Senior Clerical Officer	M	1	1,433,156	1,576,472	1,655,296
65	Chief Registered Nurse	M	3	5,186,920	5,705,612	5,990,893
66	Senior Medical Lab Technician [1]	M	1	1,705,639	1,876,203	1,970,013
67	Chief Registered Nurse	M	3	5,140,808	5,654,889	5,937,633
68	Assistant Director - Medical Services	L	1	1,712,368	1,883,605	1,977,785
69	Assistant Public Health Officer [1]	L	1	1,603,691	1,764,060	1,852,263
70	Chief Assistant Public Health Officer	L	2	3,147,295	3,462,025	3,635,126
71	Chief Community Health Officer	L	1	1,590,712	1,749,784	1,837,273
72	Chief Medical Lab Technologist	L	1	1,542,483	1,696,731	1,781,568
73	Chief Registered Clinical Officer	L	1	1,542,483	1,696,731	1,781,568
74	Chief Registered Nurse	L	2	3,192,073	3,511,280	3,686,844
75	Community Health Officer [1]	L	1	1,658,993	1,824,893	1,916,138
76	KRN/Anesthetist	L	1	129,579	142,537	149,664
77	Chief Registered Nurse	L	1	129,579	142,537	149,664
78	Principal Assistant Public Health Officer	L	1	1,646,834	1,811,517	1,902,093
79	Principal Nutrition & Dietetics Officer	L	1	1,606,228	1,766,851	1,855,194
80	Principal Public Health Officer	L	1	1,664,459	1,830,905	1,922,450
81	Registered Clinical Officer [1]	L	2	3,122,022	3,434,224	3,605,935
82	Chief Registered Nurse	L	8	12,313,026	13,544,329	14,221,545
83	Senior Accountant	L	1	1,018,753	1,120,628	1,176,659
84	Senior Assistant Occupational Therapist	L	2	3,116,130	3,427,743	3,599,130
85	Senior Assistant Physiotherapist	L	2	3,213,204	3,534,524	3,711,250
86	Senior Assistant Public Health Officer	L	4	6,408,479	7,049,326	7,401,792
87	Senior Clinical Officer	L	4	7,016,924	7,718,617	8,104,548
88	Senior Community Health Officer	L	2	3,116,130	3,427,743	3,599,130
89	Senior Dental Technologist	L	1	1,691,036	1,860,139	1,953,146
90	Senior Enrolled Nurse [1]	L	25	42,734,159	44,367,575	46,585,954
91	Senior Health Administration Officer	L	1	1,384,186	1,522,605	1,598,735
92	Senior Health Records & Information Mgt. Officer	L	2	3,045,027	3,349,530	3,517,007
93	Senior Laboratory Technologist	L	1	1,585,845	1,744,430	1,831,652

Sign: ..... Date 5th of August, 2025

No.	Designation	Job Group	Staff No	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
94	Senior Medical Engineer	L	1	1,573,648	1,731,012	1,817,563
95	Senior Medical Engineering Technologist	L	2	3,186,282	3,504,910	3,680,156
96	Senior Medical Lab Officer	L	1	1,552,538	1,707,792	1,793,182
97	Senior Medical Lab Technician [1]	L	7	11,212,719	12,333,991	12,950,691
98	Senior Medical Lab Technologist	L	20	30,968,360	34,065,196	35,768,456
99	Senior Medical Social Worker	L	2	2,962,248	3,258,473	3,421,397
100	Senior Nursing Officer	L	4	6,604,134	7,264,547	7,627,774
101	Senior Nutrition & Dietetics Technologist	L	4	6,265,826	6,892,409	7,237,029
102	Senior Occupational Therapist	L	1	1,626,413	1,789,054	1,878,507
103	Senior Orthopedic Trauma Technologist	L	2	3,105,443	3,415,987	3,586,786
104	Senior Pharmaceutical Technologist	L	3	4,829,679	5,312,647	5,578,279
105	Senior Public Health Officer	L	28	45,774,079	50,351,487	52,869,061
106	Senior Radiographer	L	2	3,218,161	3,539,977	3,716,976
107	Senior Registered Clinical Officer - Anesthetist	L	9	16,298,984	17,928,883	18,825,327
108	Senior Registered Nurse	L	62	95,801,819	105,382,001	110,651,101
109	*Registered Nurse [1] - Anesthetist	K	4	6,110,929	6,722,022	7,058,123
110	Assistant Chief Pharmacist	K	1	1,564,963	1,721,459	1,807,532
111	Senior Community Health Officer	K	3	4,132,873	4,546,161	4,773,469
112	Assistant Health Records Info.Mgt Officer [1]	K	5	6,908,129	7,598,942	7,978,889
113	Assistant Occupational Therapist [1]	K	3	3,915,867	4,307,453	4,522,826
114	Assistant Physiotherapist [1]	K	6	8,063,330	8,869,663	9,313,146
115	Assistant Public Health Officer [1]	K	9	12,062,129	13,268,342	13,931,759
116	Chief Medical Lab Technologist	K	1	1,341,033	1,475,136	1,548,893
117	Chief Public Health Officer	K	1	1,389,805	1,528,785	1,605,224
118	Chief Registered Nurse	K	2	2,736,747	3,010,422	3,160,943
119	Clinical Officer	K	2	2,931,543	3,224,697	3,385,932
120	Community Health Officer [1]	K	4	5,404,705	5,945,175	6,242,434
121	Enrolled Nurse [1]	K	4	5,008,613	5,509,475	5,784,949
122	Health Administration Officer [1]	K	2	2,046,895	2,251,584	2,364,163
123	Health Records & Information Mgt. Officer	K	3	4,030,065	4,433,072	4,654,726
124	Medical Lab Officer	K	8	10,588,321	11,647,153	12,229,511
125	Medical Lab Technologist [1]	K	16	21,647,110	23,811,821	25,002,412
126	Medical Social Worker [1]	K	6	8,153,038	8,968,342	9,416,759
127	Registered Nurse [1]	K	2	1,483,712	1,632,084	1,713,688
128	Nutrition & Dietetics Officer	K	8	10,525,009	11,577,510	12,156,386
129	Orthopaedic Trauma Technologist [1]	K	2	2,657,704	2,923,475	3,069,649
130	Orthopedic Technologist [1]	K	5	6,834,413	7,517,854	7,893,747
131	Pharmaceutical Technologist [1]	K	11	14,881,781	16,369,959	17,188,457
132	Principal Public Health Officer	K	1	1,545,176	1,699,694	1,784,679
133	Public Health Officer	K	5	6,731,641	7,404,805	7,775,045
134	Radiographer [1]	K	6	8,005,223	8,805,746	9,246,033
135	Registered Clinical Officer [1]	K	64	95,165,045	103,581,549	108,760,626
136	Registered Clinical Officer [1] - Anaesthetic	K	4	6,280,512	6,908,563	7,253,991
137	Registered Nurse [1]	K	154	218,130,870	231,803,957	243,394,155
138	Senior Community Health Assistant	K	3	3,970,449	4,367,494	4,585,869
139	Senior Enrolled Nurse [2]	K	26	36,042,125	39,646,338	41,628,655
140	Senior Health Records & Information Mgt. Assistant	K	13	17,326,064	19,058,670	20,011,604
141	Senior Medical Eng. Technician	K	2	2,753,543	3,028,897	3,180,342
142	Senior Medical Lab Technician [2]	K	5	6,721,015	7,393,117	7,762,773
143	Senior Enrolled Nurse [2]	K	1	1,384,402	1,522,842	1,598,984
144	Senior Orthopaedic Technologist	K	1	1,362,193	1,498,413	1,573,334
145	Senior Orthopaedic Trauma Technician	K	1	1,389,805	1,528,785	1,605,224
146	Senior Public Health Assistant	K	21	26,261,225	28,887,347	30,331,714
147	Senior Registered Nurse	K	8	7,259,373	7,985,311	8,384,577
148	Supply Chain Management Assistant [2]	K	1	1,017,999	1,119,798	1,175,788
149	Community Health Officer [2]	J	3	3,432,118	3,775,330	3,964,097
150	Assistant Occupational Therapist [2]	J	1	1,074,299	1,181,729	1,240,815
151	Assistant Public Health Officer [2]	J	5	5,673,020	6,240,322	6,552,338
152	Chief Clerical Officer - General Office Ser	J	2	1,659,567	1,825,523	1,916,799
153	Community Health Assistant [1]	J	8	9,129,700	10,042,670	10,544,804

Sign: ..... Date 5th of August, 2025

No.	Designation	Job Group	Staff No	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
154	Community Health Officer [2]	J	10	12,330,245	12,463,270	13,086,434
155	Dental Technologist [2]	J	1	1,162,868	1,279,155	1,343,113
156	Enrolled Nurse [1]	J	13	16,608,439	17,169,283	18,027,747
157	Health Administration Officer [2]	J	2	1,729,019	1,901,921	1,997,017
158	Health Records & Information Mgt. Assistant [1]	J	10	11,401,855	12,542,041	13,169,143
159	Medical Eng. Technician [1]	J	1	1,074,299	1,181,729	1,240,815
160	Medical Eng. Technologist [2]	J	1	1,156,667	1,272,334	1,335,951
161	Medical Lab Technician [1]	J	5	5,668,061	6,234,867	6,546,610
162	Medical Lab Technologist [2]	J	7	7,824,960	8,607,456	9,037,829
163	Medical Social Worker [2]	J	1	1,145,934	1,260,528	1,323,554
164	Registered Nurse [1]	J	1	104,041	114,445	120,167
165	Nutrition & Dietetics Officer	J	1	1,275,098	1,402,608	1,472,738
166	Nutrition & Dietetics Technician [1]	J	1	1,099,692	1,209,661	1,270,144
167	Nutrition & Dietetics Technologist [2]	J	5	5,425,658	5,968,224	6,266,635
168	Orthopaedic Trauma Technician [1]	J	1	1,074,299	1,181,729	1,240,815
169	Orthopedic Technologist [2]	J	1	1,074,299	1,181,729	1,240,815
170	Pharmaceutical Technologist [2]	J	4	4,438,202	4,882,022	5,126,123
171	Public Health Assistant [1]	J	3	3,341,082	3,675,191	3,858,951
172	Registered Clinical Officer [2]	J	6	7,689,268	8,458,195	8,881,105
173	Registered Nurse [1]	J	77	92,999,573	96,799,530	101,639,507
174	Senior Community Health Officer	J	2	2,521,173	2,773,291	2,911,956
175	Senior Public Health Officer	J	1	1,219,901	1,341,891	1,408,986
176	Registered Nurse [1]	J	2	2,527,936	2,780,730	2,919,767
177	*Assistant Public Health Officer [2]	H	1	1,026,827	1,129,509	1,185,984
178	Assistant Community Health Officer [3]	H	17	18,557,309	19,313,040	20,278,692
179	Assistant Occupational Therapist [3]	H	5	5,131,520	5,644,672	5,926,906
180	Chief Driver	H	3	1,763,152	1,939,467	2,036,440
181	Assistant Community Health Officer [3]	H	2	2,160,546	2,376,601	2,495,431
182	Farewell Home Assistant [1]	H	1	886,608	975,269	1,024,032
183	Health Administration Officer [3]	H	2	1,516,957	1,668,652	1,752,085
184	Health Records Info.Mgt Assistant [2]	H	6	6,392,635	7,031,899	7,383,494
185	Medical Lab Technician [2]	H	3	3,246,114	3,570,726	3,749,262
186	Medical Lab Technologist [3]	H	21	19,706,761	19,477,438	20,451,310
187	Medical Social Worker [3]	H	8	8,270,749	9,097,824	9,552,715
188	Nutrition & Dietetics Technician [2]	H	1	1,015,410	1,116,951	1,172,799
189	Orthopaedic Trauma Technician [2]	H	1	1,107,987	1,218,786	1,279,725
190	Pharmaceutical Technologist [3]	H	16	17,132,763	17,746,039	18,633,341
191	Public Health Assistant [2]	H	2	2,053,654	2,259,019	2,371,970
192	Registered Clinical Officer [3]	H	19	21,962,284	24,307,940	25,523,337
193	Registered Nurse [3]	H	14	14,349,440	15,784,385	16,573,604
194	Senior Clerical Officer	H	2	1,077,631	1,185,394	1,244,664
195	Registered Nurse [3]	H	2	173,063	190,369	199,887
196	Cleaning Supervisor [1]	G	2	987,192	1,085,911	1,140,207
197	Clerical Officer [1] - General Office Service]	G	3	1,451,552	1,596,708	1,676,543
198	Community Health Assistant [3]	G	12	9,327,379	12,460,117	13,083,123
199	Orthopaedic Trauma Technician [3]	G	3	2,819,061	3,100,967	3,256,015
200	Registered Nurse [1]	G	2	2,198,436	2,418,280	2,539,194
201	Senior Clerical Officer	G	1	838,317	922,148	968,255
202	Senior Driver	G	11	5,411,377	5,952,515	6,250,141
203	Clerical Officer [2]	F	1	363,650	400,015	420,016
204	Driver [1]	F	9	4,074,371	4,514,503	4,740,228
205	Farewell Home Assistant [3]	F	5	3,092,095	3,401,304	3,571,369
206	Driver (2)	E	2	861,243	947,368	994,736
207	Support Staff Supervisor	E	1	360,645	396,709	416,544
208	*Mortuary Attendant [3]	D	1	586,039	644,643	676,875
209	Driver [3]	D	3	805,121	885,633	929,915
210	Senior Support Staff	D	1	292,896	322,185	338,294
	Salary Arrears				-	-
	Casuals			54,528,228	64,507,342	67,732,709
	Community Health Promoters (CHPs)			65,700,000	79,497,000	83,471,850
	Grand Total		**1217**	**1,939,646,302**	**2,131,003,624**	**2,237,553,808**

Sign: ..... Date 5th of August, 2025

10. County Public Service Board

A. Vision

A beacon of professionalism, integrity, equity and dedication to quality public service.

B. Mission.

To provide efficient and effective professional services for the realization of Busia County and National Development Goals through competitive recruitment, planning, developing and managing human capital.

C. Performance Overview and Rationale for Funding.

Mandate

The sector envisions being a beacon of professionalism, integrity, equity and dedication to quality public service. To achieve its vision, the sector provided efficient and effective professional services for the realization of Busia County and national development goals through competitive recruitment, planning, developing and managing human capital.

The County Public Service Board is mandated to establish and abolish public offices, appoint and confirm persons to offices, promote public service values and principles, facilitate the development of human resource, exercise disciplinary control, and prepare regular reports.

In ensuring institutional professionalism and good governance, The Public Service Board promoted transparency, accountability and adherence to national values and principles through enforcement of Leadership and Integrity Act, 2012, Public Officer Ethics Act, Performance management systems and Training curriculum.

To Promote service delivery in the county public service, The CPSB ensured human resource requirements were addressed effectively through Developing an integrated electronic human resource database to facilitate HR Planning, Reviewing existing and develop new HRM/D policies and guidelines, Developing Human Resource in the County Public Service, Developing human resource plans for the county, Exploiting research Technology and innovation and Enhancing capacity of Board members and the Secretariat staff.

Programs Undertaken

i. Recruitment of staff in the following positions;

Sign: ..... Date 5th of August, 2025

- Audit Staff
- Health Staff
- Directors and deputies in all Departments

i. Prepared the Departments Annual performance report 2023 Financial year.

ii. Successfully undertook recruitment and subsequent deployment of County Chief officers to various departments.

iii. Validation of Human Resources Policies.

iv. Undertook Performance Management Policy

Challenges Encountered

1. Inadequate working space for staff
2. Insufficient Budgetary Allocation, hence limiting the scope for service delivery as most programs are underfunded.
3. insufficient workforce hence limiting the performance output per staff as most staff are overworked.

Lessons Learnt

1. Need for early planning.
2. Need for adequate budgetary allocation.

Way Forward

1. Timely disbursement of funds to departments to ensure programs run as per the timelines.
2. Prudent use of allocated resources.
3. Early Planning should be adhered to so as to ensure the intended purposes for funding is achieved.

D. Strategic Objectives

CP 40: General Administration and Support services

To increase efficiency and effective logistical management

Sign: ..... Date 5th of August, 2025

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 323,996,195** For the FY 2025/26, **Ksh. 97,884,047** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 107,672,451** and **Ksh. 118,439,697** respectively.

E. Summary of the Programme Outputs and Performance Indicators

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value	Planned Targets		
						2024/25	FY 2025/2026	FY 2026/2027	FY 2027/2028
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	80%	100%	100%	100%

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 40: General Administration and support services	CSP 40.1: Administrative support service	100,769,619	119,308,935	120,296,314	97,884,047	107,672,451	118,439,697
Total Vote		**100,769,619**	**119,308,935**	**120,296,314**	**97,884,047**	**107,672,451**	**118,439,697**

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**100,769,619**	**119,308,935**	**120,296,314**	**97,884,047**	**107,672,451**	**118,439,697**
Compensation to Employees	30,431,963	30,431,963	25,961,726	29,563,226	32,519,549	35,771,503
Use of Goods and Services	56,908,672	75,110,972	66,340,762	64,020,821	70,422,903	77,465,193
Acquisition of Non-Financial Assets	13,428,984	13,766,000	27,993,826	4,300,000	4,730,000	5,203,000
Total Expenditure	**100,769,619**	**119,308,935**	**120,296,314**	**97,884,047**	**107,672,451**	**118,439,697**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 40: General Administration and support services	CSP 40.1: Administrative support service	100,769,619	120,296,314	97,884,047	107,672,451	118,439,697
	Compensation to Employees	30,431,963	25,961,726	29,563,226	32,519,549	35,771,503
	Use of Goods and Services	56,908,672	66,340,762	64,020,821	70,422,903	77,465,193
	Acquisition of Non-Financial Assets	13,428,984	27,993,826	4,300,000	4,730,000	5,203,000
Total Vote		100,769,619	120,296,314	97,884,047	107,672,451	118,439,697

Sign: ..... Date 5th of August, 2025

I. Details of Staff Establishment by Organization Structure (Delivery Units)

No.	Designation	Job Group	Staff no	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
1	Chairperson-County Public Service Board	7	1	3,763,301	4,065,452	4,268,725
2	Member - County Public Service Board	8	4	12,107,774	13,263,552	13,926,730
3	Vice Chairperson- County Public Service Board	8	1	3,377,498	415,248	436,010
4	Secretary - County Public Service Board	9	1	2,933,305	3,226,636	3,387,968
5	Assistant Town Clerk	R	1	2,415,610	2,877,171	3,021,030
6	Senior Administrative Officer	L	1	1,231,524	1,684,676	1,768,910
7	Senior Secretary [1]	H	1	611,150	1,058,747	1,111,684
8	Senior Clerical Officer	G	1	521,147	1,177,520	1,236,396
9	Telephone Supervisor [2]	G	1	506,217	1,161,838	1,219,930
10	Clerical Officer [2]	F	2	921,354	1,013,490	1,064,165
11	Casuals			1,174,346	1,420,959	1,492,007
	Grand Total		**14**	**29,563,226**	**31,365,289**	**32,933,553**

11. County Law Office

A. Vision

To be the best public legal service provider and promotion of democratic principles and accountability in devolved government.

B. Mission

To facilitate and promote good governance by recognizing diversity and protection and promotion of interest and rights of people through provision of public legal services in the County Government.

C. Performance Overview and Rationale for Funding

The department is comprised of County attorney, County solicitor, legal counsel and other staff members. It is mandated to provide efficient and effective legal serves to all in the public domain and County Government. It provides advisory and enactment of laws in all the Departments in the County Government. This department's budget has been inclusive in the Governorship budget all along, thus this being the second year to be independent we have therefore introduced sub- programmes namely: Litigation services, Legal fees, dues & compensation, Legal audits and risk management, Law review and revision, Legislative drafting & development, Gazettement & publication with their respective facilitative monetary values estimates for easy and effective execution of legal services.

1. Departmental performance

i. Key achievements

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The department as the principal legal advisor to the county government, has achieved in areas like legal advice, drafting and vetting agreements, representing the county in courts and advising on legislative matters, contributing to effective county governance. Also, the department partnered with key international partners for training and programmes for justice sector agencies and personnel; Strengthened legislation on the Interception of Communication; Implemented the Constitution contributes to timely enactment of laws; and Effective coordinated the various agencies in developing the legislations

ii. Challenges

The department encountered various challenges during its operations, including case overload and budgetary constraint making it difficult to manage heavy caseloads

iii. Way forward

The department therefore advocates for more funding to improve efficiency and push to stay proactive in adapting to new laws and policies affecting prosecution.

D. Strategic Objectives

CP 45: General Administration and support services

To increase efficient and effectiveness of legal Services

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 232,907,587** For the FY 2025/26, **Ksh. 70,364,830** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 77,401,313** and **Ksh. 85,141,444** respectively.

E. Summary of the Programme Outputs and Performance Indicators

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value (2024/25)	Planned Targets		
							FY 2025/26	FY 2026/27	FY 2027/28
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	80%	100%	100%	100%

Sign: ..... Date 5th of August, 2025

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 45: General Administration and support services	CSP 45.1: Administrative support service	85,751,725	85,489,885	82,256,594	70,364,830	77,401,313	85,141,444
Total Vote		85,751,725	85,489,885	82,256,594	70,364,830	77,401,313	85,141,444

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	85,751,725	85,489,885	82,256,594	70,364,830	77,401,313	85,141,444
Compensation to Employees	19,256,836	24,256,836	13,074,486	15,820,129	17,402,142	19,142,356
Use of Goods and Services	57,734,889	59,974,195	60,203,895	53,994,701	59,394,171	65,333,588
Acquisition of Non-Financial Assets	8,760,000	1,258,854	8,978,213	550,000	605,000	665,500
Total Expenditure	85,751,725	85,489,885	82,256,594	70,364,830	77,401,313	85,141,444

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 45: General Administration and support services	CSP 45.1: Administrative support service	85,751,725	82,256,594	70,364,830	77,401,313	85,141,444
	Compensation to Employees	19,256,836	13,074,486	15,820,129	17,402,142	19,142,356
	Use of Goods and Services	57,734,889	60,203,895	53,994,701	59,394,171	65,333,588
	Acquisition of Non-Financial Assets	8,760,000	8,978,213	550,000	605,000	665,500
Total Vote		85,751,725	82,256,594	70,364,830	77,401,313	85,141,444

I. Details of Staff Establishment by Organization Structure (Delivery Units)

No.	Designation	Job Group	Staff No	FY 2025/2026	Projection 2026/2027	Projection 2027/2028
1	County Attorney	T	1	5,561,668	6,174,962	6,483,710
2	County Solicitor	R	1	2,273,993	2,501,392	2,626,462
3	Legal Counsel	M	3	3,114,802	3,426,282	3,597,596
4	Legal Counsel	L	1	1,293,605	1,422,965	1,494,113
5	Office Admin	K	1	1,088,194	1,142,604	1,199,734
6	Legal Assistant	J	1	843,763	650,423	682,944
7	Casuals			1,644,103	1,644,103	1,726,308
	Grand Total		7	15,820,128	16,962,731	17,810,867

Sign: ..... Date 5th of August, 2025

12. Department of Strategic Partnerships and Digital Economy

A. Vision

To forge sustainable digital transformation and foster impactful partnerships for a prosperous and inclusive digital economy.

B. Mission

To leverage technological innovation, foster strategic partnerships, integrate Sustainable Development Goals (SDGs), and ensure digital infrastructure resilience for a prosperous, inclusive, and sustainable digital economy.

C. Performance Overview and Rationale Funding

The mandate of this department derived from H.E the Governor's Executive Order No. 1/2023 is mainly to ensure formulation of policies and laws that facilitate effective and innovative use of Information, Communication and Technology (ICT) resources and to use these among others to identify, enable, formulate, promote, and foster beneficial multi-Sectoral strategic partnerships as well as SDG mainstreaming for the County.

Achievements

1. **Strategic Partnerships and Resource Mobilization**

- Secured USD4.3 million grant from Government of Demark through UN Habitat for developing the border town of Busia into a modern metropolis.

  Submitted a USD10 million (KShs.1.9 billion) proposal to UN Capital Development Fund (UNCDF) for improvement of water and sewerage infrastructure in Busia Municipality.

- Negotiated for a donation of 50 computers from Stanbic Bank for training learners at Busia VTC

- Negotiated for a Kshs. 59 million funding from USAID to support agricultural production and improve household income for small scale farmers in Busia County.

- Developed and signed MOUs with a range of public and private sector agencies including the Kenya Red Cross Society, Alupe University, UN Habitat, Stanbic Bank and Shining Hope for Communities (SHOFCO).

Sign: ..... Date 5th of August, 2025

2. **ICT Infrastructure and Digital Economy**

- Achieved 70% automation of own-source revenue collection across all departments.
- Transitioned critical county services to Konza's National Cloud Infrastructure, ensuring improved service reliability and security.
- Refurbished Bukhalalire ICT Hub, enhancing digital literacy and job access.
- Initiated the procurement of an ICT Digital Hub at Matayos VTC to support digital innovation and entrepreneurship.
- Conducted a county-wide ICT gap analysis across health facilities and departmental offices.

Additionally, the department has conducted capacity building exercise and SDG implementation through;

- Training of over 100 young entrepreneurs and start-ups in digital skills through the KCB 2Jiajiri program.
- Supported the development of the County Gender Policy and County Disaster Risk Management Policy 2024.
- Conducted 4 training sessions for staff, with plans for additional capacity-building initiatives.

Constraints/ Challenges in Budget Implementation

1. **Inadequate Budget Allocation**
   - Limited funding has hindered the full implementation of ICT projects, automation processes, and capacity-building programs.
   - We recommend additional budgetary allocation to the department to facilitate key programs and activities e.g. adequate office space, mobility, working tools, and equipment and development of relevant legislation e.g. strategic plan, County resource mobilization strategy etc.
2. **Office Space and Infrastructure Constraints**
   - Inadequate office space, working equipment, and furniture affect productivity.
   - Poor network layout and outdated ICT infrastructure continue to hinder service delivery.
3. **Human Resource Limitations**

Sign: ..... Date 5th of August, 2025

- The department operates with a lean workforce, limiting its ability to scale strategic initiatives effectively.
- To curb this, the department plans to capacity build staff in the department based on training needs assessments.

Major Services/ Outputs to be provided in FY 2025/2026-2027/2028 and linkage to CIDP/ADP/CFSP

In the coming year, the Directorate plans to undertake the following initiatives:

1. **Expansion of Strategic Partnerships and Resource Mobilization**
- Establish a County Resource Mobilization Hub to enhance engagement with development partners.
- Strengthen public-private partnerships to drive investment in digital economy projects.

2. **Enhancement of ICT and Digital Economy**
- Implement Software-Defined Wide Area Network (SD-WAN) for improved security and connectivity.
- Provide free public Wi-Fi in major market centers to support digital businesses.
- Automate records and document management across County departments.
- On ADP the outputs have been directly linked to CIDP through enhanced county automation and enhanced ICT infrastructure and connectivity. Ideally, the outputs have been linked to CFSP through aspects of automation of County systems, and enhanced ICT infrastructure.

3. **Capacity Building and Smart Solutions**
- Conduct specialized training in cybersecurity, cloud computing, and emerging digital technologies.
- Establish Smart City pilot projects focusing on waste management, energy efficiency, and public transport solutions.

D. Strategic Objectives

CP 46: General Administration and support services

To promote ICT services and partnership

CP 47: Information Communication

To increase access to ICT services.

Sign: ..... Date 5th of August, 2025

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 210,992,431** For the FY 2025/26, **Ksh. 63,743,937** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 70,118,331** and **Ksh. 77,130,164** respectively.

E. Summary of the programme outputs and performance indicators

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value	Planned Targets		
						2024/2025	FY 2025/26	FY 2026/27	FY 2027/28
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	80%	100%	100%	100%
Information Communication Technology	ICT	To establish and equip public digital access services across the County	Increased access to internet services	Enhanced internet infrastructure and connectivity	No. of public digital access points established	0	50	50	50

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 46: General Administration and support services	CSP 46.1: Administrative support service	52,076,677	48,076,677	58,960,335	55,743,937	61,318,331	67,450,164
CP 47: Information Communication Technology	CSP 47.1: ICT	10,000,000	6,000,000	6,000,000	8,000,000	8,800,000	9,680,000
Total Vote		**62,076,677**	**54,076,677**	**64,960,335**	**63,743,937**	**70,118,331**	**77,130,164**

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**52,076,677**	**48,076,677**	**58,960,335**	**55,743,937**	**61,318,331**	**67,450,164**
Compensation to Employees	22,702,021	22,702,021	24,168,957	25,100,548	27,610,603	30,371,663
Use of Goods and Services	21,254,400	22,824,656	30,123,097	28,642,689	31,506,958	34,657,654
Acquisition of Non-Financial Assets	8,120,256	2,550,000	4,668,281	2,000,700	2,200,770	2,420,847
Grants, transfers and subsidies	-	-	-	-	-	-
Capital Expenditure	**10,000,000**	**6,000,000**	**6,000,000**	**8,000,000**	**8,800,000**	**9,680,000**
Acquisition of Non-Financial Assets	10,000,000	6,000,000	6,000,000	8,000,000	8,800,000	9,680,000
Total Expend	**62,076,677**	**54,076,677**	**64,960,335**	**63,743,937**	**70,118,331**	**77,130,1**

Sign: ..... Date 5th of August, 2025

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 46: General Administration and support services	CSP 46.1: Administrative support service	52,076,677	58,960,335	55,743,937	61,318,331	67,450,164
	Compensation to Employees	22,702,021	24,168,957	25,100,548	27,610,603	30,371,663
	Use of Goods and Services	21,254,400	30,123,097	28,642,689	31,506,958	34,657,654
	Acquisition of Non-Financial Assets	8,120,256	4,668,281	2,000,700	2,200,770	2,420,847
	Grants, transfers and subsidies	-	-	-	-	-
CP 47: Information Communication Technology	CSP 47.1: ICT	10,000,000	6,000,000	8,000,000	8,800,000	9,680,000
	Acquisition of Non-Financial Assets	10,000,000	6,000,000	8,000,000	8,800,000	9,680,000
Total Vote		62,076,677	64,960,335	63,743,937	70,118,331	77,130,164

I. Details of Staff Establishment by Organization Structure (Delivery Units)

NO.	Payroll designation	Job Group	Staff no	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2026/2027
1	Member - County Executive Committee	8	1	5,561,668	4,962,832	5,210,974
2	Director- ICT	R	1	2,164,489	2,490,937	2,615,484
3	Director Resource Mobilization	R	1	2,256,518	2,592,173	2,721,782
4	Deputy Director of ICT	Q	1	1,896,829	2,086,512	2,190,838
5	Assistant Director ICT	P	1	1,929,459	2,122,405	2,228,525
6	Chief ICT Officer	M	1	1,302,884	1,433,172	1,504,831
7	Systems Analyst [3]	M	1	1,366,785	1,503,464	1,578,637
8	Senior ICT Officer	L	2	2,660,392	2,926,431	3,072,753
9	Computer Programmer [1]	K	1	1,132,881	1,246,169	1,308,477
10	ICT Officer	K	1	807,347	888,082	932,486
11	ICT Officer II	J	3	1,970,250	3,487,274	3,661,638
12	Technologist [2]	H	2	1,251,046	1,689,985	1,774,484
	Casuals			800,000	1,815,000	1,905,750
	Grand Total		**16**	**25,100,548**	**29,244,438**	**30,706,658**

Sign: ..... Date 5th of August, 2025

13. The Governorship

A. Vision

To be an institution of honour and excellence for a democratic and prosperous County

B. Mission

To provide timely and quality services to the residents of Busia through efficient utilization of resources for the fulfilment of the Governor's mandate.

C. Departmental performance

a) Key Achievements

The department through the directorate of disaster management did a 3 KM dredging and opening of canals in Buongo-Bunyala Central and Ndekwe stream in Bunyala south to control floods.

The department did installation of lightning arrestors in Kakurikit primary school, Okook primary school, Namalo primary school, Matayos dispensary and Agenga dispensary.

In collaboration with the National Government the directorate of disaster rehabilitated the Southern dyke through the Lower Nzoia rice irrigation scheme project.

Established phase II of disaster management/Command centre in Funyula-Samia Sub-County.

The directorate of disaster has so far mitigated disaster occurrences in the County through; disaster Management Committee meetings, Flood assessment surveys and fire response drills.

The Disaster directorate rolled out annual fire compliance program by inspecting and issuing certificates to fire-compliant business premises, schools, government and private buildings and prayer centers. The directorate has successfully responded and mitigated the fire incidences in the County most recently being the Mundika tanker explosion involving the Tahmeed Bus Company and LPG Container.

The disaster directorate provided relief services to almost 10,000 victims i.e. foodstuffs and non-food items to communities in Kakurikit-Teso North affected by windstorms and hailstorms resulting from heavy rains in the month of November 2023. The directorate also provided foodstuffs to flood victims in Samia and Bunyala sub-county as a result of floods emanating from River Nzoia and backflow from Lake Victoria. To avert the lightning menace that claimed lives in recent years more specifically in Teso North (Kakapel, Rwatama and Korisai the

Sign: ..... Date 5th of August, 2025

directorate continued to install additional lightning arrestors in thunder prone areas, this is to help safeguard lives of pupils/students and members of the community as well.

Under Service Delivery Unit; the mandate of the subsector is identification of projects and programmes to ensure that public services are delivered in a manner that takes into account prudent, economic, efficient and sustainable use of viable resources. The major roles include; coordinate, monitor and evaluate projects in various departments, define targets for all implementing agencies and track progress, giving recommendations to the county for the timely fulfilment of development priorities and analyse and communicate on key results/outcomes of County initiatives.

The unit conducted a round table meeting where 33 organizations with 150 participants were brought on board from within for resource mobilization and to fast-track project implementation, conducted benchmarking in different Countries and Counties to improve service delivery for resource mobilization and was able to sign MOU with Medinsure an Australian charity.

The office of the deputy governor has two sections; Policy coordination and Legislative unit. The office of the deputy governor is the pivot of the county government on matters of the County capacity development for policy formulation and coordination.
The County Secretary plays a dominant role in determining policy that lays the ground for the institution of key bills which are debated by the County Assembly. The Office of the County Secretary acts as a liaison link between the County Executive and other institutions for the purpose of effective implementation of the decisions emanating from the County Executive. The County Secretary's Office has a legal unit equipped with County Attorney's personnel to help the County on legal matters. The office continues to ensure that every effort is made to institute a productive and effective Public Service in the County.

b) Challenges

- Delay in validation and approval of disaster management policy
- Inadequate resources allocated to unanticipated catastrophes
- Delayed and long procurement process
- Budget controls affecting implementation of programs and projects at lump sum

c) Way forward

- Need to approve disaster management policy

Sign: ..... Date 5th of August, 2025

- The County should support the department with resources to help plan and mitigate unforeseen calamities

D. Strategic Objectives

CP 41: General Administration and support services

To facilitate the coordination of programs within the department

CP 42: Disaster Risk Management

To improve on disaster risk reduction and public safety

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 1,258,815,032.** For the FY 2025/26, **Ksh. 380,930,391**has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 419,023,430** and **Ksh. 458,861,211** respectively.

E. Summary of the Programme Outputs and Performance Indicators

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value	Planned Targets		
						2024/2025	FY 2025/26	FY 2026/27	FY 2027/28
General Administration and support services	Administrative support service	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	80%	100%	100%	100%
Disaster Risk Management	Disaster Preparedness	To strengthen disaster preparedness, mitigation and response	Improved awareness, resilience and adaptive capacity to disasters	Timely response to disaster occurrences	No. of disaster management centre constructed	3	1	1	1
					No. of disaster occurrences mitigated	12	4	4	4

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 41: General Administration and support services	CSP 41.1: Administrative support service	354,157,435	296,330,901	374,048,916	352,930,391	388,223,430	424,981,211
CP 42: Disaster Risk Management	CSP 42.1: Disaster preparedness	43,580,175	28,000,000	26,449,055	28,000,000	30,800,000	33,880,000
Total Vote		397,737,610	324,330,901	400,497,971	380,930,391	419,023,430	458,861,211

Sign: ..... Date 5th of August, 2025

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**354,157,435**	**296,330,901**	**374,048,916**	**352,930,391**	**388,223,430**	**424,981,211**
Compensation to Employees	127,201,991	100,201,991	173,324,779	185,239,695	203,763,665	224,140,031
Use of Goods and Services	181,064,620	162,803,838	146,776,848	149,391,459	164,330,605	178,699,103
Acquisition of Non-Financial Assets	34,639,806	21,309,472	41,936,294	8,291,527	9,120,680	10,032,748
Grants, transfers and subsidies	11,251,018	12,015,600	12,010,995	10,007,710	11,008,481	12,109,329
Capital Expenditure	**43,580,175**	**28,000,000**	**26,449,055**	**28,000,000**	**30,800,000**	**33,880,000**
Acquisition of Non-Financial Assets	43,580,175	28,000,000	26,449,055	28,000,000	30,800,000	33,880,000
Total Expenditure	**397,737,610**	**324,330,901**	**400,497,971**	**380,930,391**	**419,023,430**	**458,861,211**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 41: General Administration and support services	**CSP 41.1: Administrative support service**	**354,157,435**	**374,048,916**	**352,930,391**	**388,223,430**	**424,981,211**
	Compensation to Employees	127,201,991	173,324,779	185,239,695	203,763,665	224,140,031
	Use of Goods and Services	181,064,620	146,776,848	149,391,459	164,330,605	178,699,103
	Acquisition of Non-Financial Assets	34,639,806	41,936,294	8,291,527	9,120,680	10,032,748
	Grants, transfers and subsidies	11,251,018	12,010,995	10,007,710	11,008,481	12,109,329
CP 42: Disaster Risk Management	**CSP 42.1: Disaster preparedness**	**43,580,175**	**26,449,055**	**28,000,000**	**30,800,000**	**33,880,000**
	Acquisition of Non-Financial Assets	43,580,175	26,449,055	28,000,000	30,800,000	33,880,000
Total Vote		**397,737,610**	**400,497,971**	**380,930,391**	**419,023,430**	**458,861,211**

I. Details of Staff Establishment by Organization Structure (Delivery Units)

No.	Designation	Job Group	No	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
1	County Governor	5	1	11,845,833	13,030,416	13,681,937
2	Deputy County Governor	6	1	8,087,104	8,895,814	9,340,605
3	County Secretary	8	1	5,126,365	5,639,001	5,920,951
4	Deputy County Secretary	S	1	2,916,380	2,866,697	3,010,032
5	County Chief Officer	S	1	2,916,380	2,866,697	3,010,032
6	Chief of Staff	S	1	2,916,380	2,866,697	3,010,032
7	Economic Advisor	R	1	2,069,440	2,276,384	2,390,203
8	Director- Service Delivery	R	1	2,428,686	2,671,554	2,805,132
9	Director of Administration	R	1	2,069,440	2,276,384	2,390,203
10	Director- Disaster Management	R	1	2,342,616	2,576,878	2,705,722
11	Advisor - Political Affairs	R	1	2,428,686	2,671,554	2,805,132
12	Advisor - Economic Affairs	R	1	2,428,686	2,671,554	2,805,132
13	Deputy Director - Disaster Management	Q	1	1,940,311	2,134,342	2,241,059
14	Principal Administrator	N	2	2,262,196	2,488,416	2,612,837
15	Principal Protocol Officer	N	1	1,061,394	1,167,533	1,225,910
16	Senior Administrative Officer	M	4	4,222,692	4,644,962	4,877,210
17	Security Officer	M	1	947,121	1,041,833	1,093,925
18	Personal Assistant	M	1	1,069,643	1,176,607	1,235,437
19	Personal Aid	M	1	947,121	1,041,833	1,093,925
20	Chief liaison Officer	M	5	5,571,791	6,128,970	6,435,419
21	Personal Assistant (County)	M	1	1,139,122	1,253,034	1,315,686
22	Senior Publication Officer	L	1	845,697	930,266	976,779
23	Senior ICT Officer	L	1	956,881	1,052,569	1,105,197
24	Administrative Officer [1]	L	5	5,761,182	6,337,301	6,654,166
25	Senior Public Communications Officer	L	3	2,870,642	3,157,706	3,315,591

Sign: ..... Date 5th of August, 2025

No.	Designation	Job Group	No	FY 2025/2026	Projection (Kshs) FY 2026/2027	Projection (Kshs) FY 2027/2028
26	Office Administrator I	K	1	690,039	759,043	796,995
27	ICT Officer	K	2	1,582,030	1,740,233	1,827,245
28	Administrative Officer [2]	K	25	15,932,550	21,925,805	23,022,095
29	Public Relations and Liaison Assistant 1	J	7	4,147,099	4,561,809	4,789,899
30	Public Relations and Liaison Assistant I	J	5	3,156,893	2,922,583	3,068,712
31	Office Messenger	J	1	313,198	344,518	361,744
32	ICT Officer [2]	J	1	613,255	674,581	708,310
33	ICT Assistant [2]	J	1	612,525	673,778	707,467
34	Driver I	J	1	675,955	1,051,550	1,104,128
35	Communication Officer III (Editor/Camera)	J	1	662,525	673,778	707,467
36	Chief liaison Officer	J	1	642,237	596,460	626,283
37	Administrative Officer [3]	J	23	10,413,344	15,854,678	16,647,412
38	Security Officer	H	1	446,495	491,144	515,701
39	Public Relations and Liaison Assistant II	H	11	5,346,291	5,880,920	6,174,966
40	Communication Officer III (Editor/Sound Tech)	H	1	530,284	583,313	612,479
41	Communication Officer III (Editor/Camera)	H	1	530,284	583,313	612,479
42	Communication Officer III	H	1	502,635	552,898	580,543
43	Administrative Assistant	H	14	6,368,683	8,105,551	8,510,829
44	Senior Clerical Officer	G	1	792,679	871,947	915,544
45	Public Relations and Liaison Assistant III	G	11	4,577,187	5,034,906	5,286,651
46	Driver [2]	F	2	1,148,565	768,422	806,843
47	Cook [2]	F	2	1,137,525	811,278	851,842
48	Clerical Officer [1]	F	1	792,679	871,947	915,544
49	Administration Officer III	F	1	678,972	416,870	437,714
50	Administration Officer [3]	F	1	696,644	326,309	342,624
51	Support Staff (3)	E	1	552,423	827,665	869,048
52	Security Officer	E	1	513,198	344,518	361,744
53	Receptionist	E	1	506,962	997,659	1,047,542
54	Office Messenger	E	1	509,688	395,657	415,440
55	Fireman (3)	E	2	1,457,698	1,603,467	1,683,640
56	Driver [2]	E	7	2,221,114	2,443,226	2,565,387
57	Cook [3]	E	2	702,929	773,222	811,883
58	Clerical Officer [2]	E	1	696,511	766,163	804,471
59	Cleaning Supervisor [2]	E	5	2,546,148	2,800,763	2,940,801
60	Support staff III	D	1	432,464	365,711	383,997
61	Senior Support Staff	D	2	1,099,760	1,209,736	1,270,223
62	Security Officer	D	42	14,379,916	15,101,188	15,856,247
63	Office Messenger	D	1	457,260	502,986	528,135
64	Gardener	D	1	340,263	374,289	393,003
65	Fireman (3)	D	2	664,928	731,421	767,992
66	Driver [3]	D	1	448,813	493,694	518,379
67	Cleaning Supervisor [3]	D	26	9,847,258	9,731,984	10,218,583
	Casuals			7,700,000	9,317,000	9,782,850
	Grand Total		**253**	**185,239,695**	**209,722,983**	**220,209,134**

Sign: ..... Date 5th of August, 2025

14. County Assembly

A. Vision

To be a modern County Assembly that fulfils its constitutional mandate and effectively serves the people of Busia County

B. Mission

To build an effective County Assembly that is responsive to the needs of the people and that is driven by the ideals of realizing better quality of life for the people of the Busia County.

C. Performance Overview and Rationale for Funding

The County Assembly core mandate is to develop legislation, perform oversight and representation.

The county assembly overall budgetary allocation for FY 2022-2023 and FY 2023-2024 as represented in the table below:

Financial Year	Approved Revised Budget	Actual Expenditure	% Absorption
Fy 2022-2023	911,195,833	880,200,282	96.6
Fy 2023-2024	981,057,352	951,630,591.39	97.0
Total	**1,892,253,185**	**1,831,830,873**	

The key achievements in the periods FY 2022-2023, 2023-2024 are:

- Installation of e-parliament system
- Installation multi media conference system
- Construction of speaker's official residence,
- Purchase of original mace, and
- Acquisition of land for construction of ward offices.

During the implementation of the budget the Assembly encountered the following challenges:

- Reduction of the assembly budget ceilings through approved county allocation of revenue Act,
- Delayed disbursements of funds
- Down town in IFMIS processes
- Delays in approval of requisitions in the Office of the Controller of Budget
- Limited resources to meet the County Assembly expenditure needs

Sign: ..... Date 5th of August, 2025

In the financial year 2025-2026 the County Assembly intends to undertake general administration and support services and infrastructural development programmes.

D. Strategic Objectives

CP 43: General Administration and support services

Effective and efficient service delivery

CP 44: Legislation,Representation and Oversight

Effective County Assembly on matters Legislation ,Oversight and Representation.

To undertake these programmes, the FY 2025/26-2027/28 MTEF estimates for the sector are projected to be **Ksh. 3,031,303,793.**For the FY 2025/26, **Ksh. 913,882,566** has been set aside for the sector. For FY 2026/27 and FY 2027/28 the projections are **Ksh. 1,008,295,823** and **Ksh. 1,109,125,405** respectively.

E. Summary of the Programme Outputs and Performance Indicators

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline value	Planned Targets		
						2024/2025	FY 2025/26	FY 2026/27	FY 2027/28
General Administration and Support Services	Administrative Support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	%Achievement of the set Programme	100%	100%	100%	100%

F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Projections	
		FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 43: General Administration and support services	CSP 43.1: Administrative support service	890,557,352	891,698,127	804,254,206	859,382,566	948,345,823	1,043,180,405
CP 44: Legislation, Representation and Oversight	CSP 44.1: Infrastructure Development	90,500,000	40,000,000	42,200,000	54,500,000	59,950,000	65,945,000
Total Vote		981,057,352	931,698,127	846,454,206	913,882,566	1,008,295,823	1,109,125,405

Sign: ..... Date 5th of August, 2025

G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	2nd Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Current Expenditure	**890,557,352**	**891,698,127**	**804,254,206**	**859,382,566**	**948,345,823**	**1,043,180,405**
Compensation to Employees	420,050,615	481,116,574	445,462,004	468,610,184	515,471,202	567,018,323
Use of Goods and Services	345,792,827	392,881,553	336,649,906	383,822,382	422,204,620	464,425,082
Acquisition of Non-Financial Assets	8,113,910	17,700,000	22,142,296	6,950,000	7,645,000	8,409,500
Grants, transfers and subsidies	116,600,000	-	-	-	3,025,000	3,327,500
Capital Expenditure	**90,500,000**	**40,000,000**	**42,200,000**	**54,500,000**	**59,950,000**	**65,945,000**
Acquisition of Non-Financial Assets	90,500,000	40,000,000	42,200,000	54,500,000	59,950,000	65,945,000
Total Expenditure	**981,057,352**	**931,698,127**	**846,454,206**	**913,882,566**	**1,008,295,823**	**1,109,125,405**

H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	2nd Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027-2027/2028	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CP 43: General Administration and support services	**CSP 43.1: Administrative support service**	**890,557,352**	**804,254,206**	**859,382,566**	**948,345,823**	**1,043,180,405**
	Compensation to Employees	420,050,615	445,462,004	468,610,184	515,471,202	567,018,323
	Use of Goods and Services	345,792,827	336,649,906	383,822,382	422,204,620	464,425,082
	Acquisition of Non-Financial Assets	8,113,910	22,142,296	6,950,000	7,645,000	8,409,500
	Grants, transfers and subsidies	116,600,000	-	-	3,025,000	3,327,500
CP 44: Legislation, Representation and Oversight	**CSP 44: Infrastructure Development**	**90,500,000**	**42,200,000**	**54,500,000**	**59,950,000**	**65,945,000**
	Use of Goods and Services	-	-	-	-	-
	Acquisition of Non-Financial Assets	90,500,000	42,200,000	54,500,000	59,950,000	65,945,000
Total Vote		**981,057,352**	**846,454,206**	**913,882,566**	**1,008,295,823**	**1,109,125,405**

Sign: ..... Date 5th of August, 2025

I. Details of Staff Establishment by Organization Structure (Delivery Units)

Job Group	S/No.	Basic Salary	House Allowance	Commuter Allowance	Salary Market Adjustments	Leave Allowance	Telephone Allowance	Responsibility Allowance	Sitting Allowance	Car Maintenance Allowance	Gratuity	Mileage Reimbursable	Training Levy	A. Housing Levy	Employer Pension	Total Earnings
T	1	3,363,386	720,000	240,000	967,200	280,280	0	0	0	0	0	0	600	83,563	612,504	6,267,507
R	5	7,976,196	2,400,000	960,000	0	537,050	0	0	0	0	0	0	3,000	213,571	1,911,150	16,365,771
Q	1	1,644,840	480,000	168,000	0	137,070	0	0	0	0	0	0	600	36,449	316,726	2,785,685
P	6	7,558,020	1,728,000	1,296,000	0	275,720	0	0	0	0	0	0	3,600	162,866	1,392,903	12,417,109
N	12	11,433,600	3,456,000	1,152,000	0	360,600	0	0	0	0	0	0	7,200	269,361	2,466,720	20,700,681
M	9	7,247,880	2,400,000	960,000	0	442,660	0	0	0	0	0	0	5,400	165,758	1,447,182	12,668,880
L	9	6,599,880	2,160,000	648,000	0	396,660	0	0	0	0	0	0	5,400	147,068	1,313,982	11,270,990
K	21	11,012,652	2,520,000	1,260,000	0	642,560	0	0	0	0	0	0	12,600	266,527	2,379,888	20,427,495
J	13	6,659,640	904,800	624,000	0	52,000	0	0	0	0	0	0	7,800	123,607	1,134,666	9,506,513
H	34	14,435,040	2,040,000	1,632,000	0	136,000	0	0	0	0	0	0	20,400	273,646	2,471,256	21,008,342
G	12	4,033,440	554,400	576,000	0	48,000	0	0	0	0	0	0	6,000	78,178	688,176	5,984,194
Staff Promotion		4,136,400	960,000	384,000	0	344,700	0	0	0	0	0	0	1,200	87,377	764,460	6,678,137
TOTAL FOR P AND P STAFF	123	92,354,220	20,323,200	9,900,000	967,200	3,653,300	0	0	0	0	0	0	73,800	1,907,969	16,901,613	146,081,302
T (speaker)	1	3,954,840	960,000	0	1,676,556	0	120,000	312,000	1,248,000	0	1,226,000	0	600	124,071	25,920	9,647,987
Q (Deputy speaker)	1	1,785,192	720,000	0	470,124	0	60,000	312,000	1,248,000	362,004	553,410	249,372	600	74,360	25,920	5,860,981
Majority and Minority	2	2,947,920	1,200,000	0	765,288	0	120,000	624,000	1,560,000	724,008	913,855	603,336	1,200	119,118	51,840	9,630,565
P (MCA's)	50	47,251,800	30,000,000	0	9,501,000	0	3,000,000	10,620,000	48,355,400	18,100,200	18,368,058	13,257,096	30,000	2,746,194	1,296,000	218,776,948
TOTAL FOR MCAs	54	55,939,752	32,880,000	0	12,412,968	0	3,300,000	11,868,000	52,411,400	19,186,212	21,061,323	14,109,804	32,400	3,063,743	1,399,680	243,916,482
M	1	700,320	168,660	96,000	0	6,000	0	0	0	0	217,099	0	600	14,565	25,920	1,229,164
L	1	6,073,200	168,660	72,000	0	6,000	0	0	0	0	1,882,692	0	600	94,798	25,920	8,323,870
H	1	363,360	46,200	48,000	0	4,000	0	0	0	0	112,642	0	600	6,923	25,920	607,645
E	3	741,600	106,560	108,000	0	12,000	0	0	0	0	229,896	0	1,800	14,522	77,760	1,292,138
TOTAL FOR SPEAKERS STAFF	6	7,878,480	490,080	324,000	0	28,000	0	0	0	0	2,442,329	0	3,600	130,808	155,520	11,452,817
Managers/PA 1	53	15,900,000	0	0	0	0	0	0	0	0	2,957,400	0	31,800	238,500	1,373,760	20,501,460
Secretaries/PA 2	53	11,448,000	0	0	0	0	0	0	0	0	2,129,328	0	31,800	171,720	1,373,760	15,154,608
Security/PA 3	53	9,438,240	0	0	0	0	0	0	0	0	1,755,513	0	31,800	141,574	1,373,760	12,740,886
TOTAL PARTISAN STAFF	159	36,786,240	0	0	0	0	0	0	0	0	6,842,241	0	95,400	551,794	4,121,280	48,396,954
K (Contract staff)	6	3,806,640	0	0	0	0	0	0	0	0	0	0	3,600	57,100	155,520	4,022,860
Contract staff	8	3,139,200	0	0	0	0	0	0	0	0	0	0	48,000	47,088	207,360	3,441,648
TOTAL FOR CONTRACT/INTERNS	14	6,945,840	0	0	0	0	0	0	0	0	0	0	51,600	104,188	362,880	7,464,508
Chair person	1	0	0	0	0	0	0	0	1,152,000	0	0	0	0	0	0	1,152,000
Vice chair	1	0	0	0	0	0	0	0	960,000	0	0	0	0	0	0	960,000
Member	1	0	0	0	0	0	0	0	768,000	0	0	0	0	0	0	768,000
Secretary	1	0	0	0	0	0	0	0	768,000	0	0	0	0	0	0	768,000
External members	2	3,480,000	1,920,000	720,000	0	0	96,000	0	1,536,000	0	1,078,800	0	1,200	116,280	51,840	9,000,120
TOTAL FOR CASB MEMBERS	6	3,480,000	1,920,000	720,000	0	0	96,000	0	5,184,000	0	1,078,800	0	1,200	116,280	51,840	12,648,120
Pension arrears															25,000,000	25,000,000
PFM audit committee		1,500,000														
TOTAL	362	198,631,286	55,613,280	10,944,000	13,380,168	3,681,300	3,396,000	11,868,000	57,595,400	19,186,212	31,424,693	14,109,804	258,000	5,874,781	47,992,813	468,960,184

Sign: ..... Date 5th of August, 2025

ANNEX 1: COUNTY RECURRENT BUDGET FY 2025/2026 AND MEDIUM TERM

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
1. Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness								
		Compensation to Employees	207,574,238	207,574,238	188,862,848	216,007,110	237,607,821	261,368,603
	2110100	Basic salary+ Permanent Employees	145,373,832	152,932,912	122,482,137	160,579,558	176,637,514	194,301,265
	2110101	Basic Salary civil services	145,373,832	152,932,912	122,482,137	160,579,558	176,637,514	194,301,265
	2110200	Basic Wages+ Temporary employees	5,331,059	3,768,766	3,768,766	4,434,058	4,877,464	5,365,210
	2110202	Casual Labour - Others	5,331,059	3,768,766	3,768,766	4,434,058	4,877,464	5,365,210
	2110300	Personal Allowance +Paid as Part of Salary	45,180,541	46,872,560	38,446,596	43,670,685	48,037,754	52,841,529
	2110301	House Allowance	24,274,440	25,479,240	21,064,192	23,981,891	26,380,080	29,018,088
	2110314	Transport Allowance	17,100,000	17,988,000	14,824,492	15,804,000	17,384,400	19,122,840
	2110315	Extraneous Allowance			74,004	-	-	-
	2110320	Leave Allowance	1,440,000	1,490,000	1,067,779	1,777,942	1,955,736	2,151,310
	2110322	Health risk	2,366,101	1,915,320	1,416,129	2,106,852	2,317,537	2,549,291
	2120100	Employer Contributions to Compulsory National Social Security Schemes	11,688,806	4,000,000	24,165,349	7,322,809	8,055,090	8,860,599
	2120103	Employer contribution	8,817,125	4,000,000	21,830,196	4,400,000	4,840,000	5,324,000
	2120103	Housing Levy	2,871,681		2,335,153	2,922,809	3,215,090	3,536,599
Headquarters		Use of Goods and Services	39,201,357	49,631,415	41,856,615	29,520,893	32,472,982	35,720,281
	2210100	Utilities Supplies and Services	2,109,850	2,403,700	803,700	2,700,000	2,970,000	3,267,000
	2210101	Electricity Expenses	1,197,455	1,200,300	400,300	1,500,000	1,650,000	1,815,000
	2210102	Water and Sewerage charges	912,395	1,203,400	403,400	1,200,000	1,320,000	1,452,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	5,908,998	3,500,000	2,000,000	2,700,000	2,970,000	3,267,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,325,735	1,743,100	993,100	1,500,000	1,650,000	1,815,000
	2210302	Accommodation +domestic	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	900,000	1,756,900	1,006,900	1,200,000	1,320,000	1,452,000
	2210309	Field Allowances- Extension Services	3,683,263	-	-	-	-	-
	2210400	Foreign Travel	847,060	3,000,000	2,000,000	3,000,000	3,300,000	3,630,000
	2210401	Travel costs	847,060	1,000,000	500,000	1,000,000	1,100,000	1,210,000
	2210403	Daily Subsistence Allowances		2,000,000	1,500,000	2,000,000	2,200,000	2,420,000
	2210500	Printing , Advertising and Information Supplies and Services	-	490,040	490,040	200,000	220,000	242,000
	2210502	Publishing and Printing Services	-	490,040	490,040	200,000	220,000	242,000
	2210700	Training Expenses	4,980,000	1,000,000	1,000,000	950,000	1,045,000	1,149,500
	2210701	Travel Allowance	1,580,000	201,025	201,025	200,000	220,000	242,000
	2210710	Accommodation	1,187,500	198,975	198,975	150,000	165,000	181,500
	2210711	Tuition fees	2,212,500	600,000	600,000	600,000	660,000	726,000
	2210800	Hospitality Supplies and Services	112,200	500,000	500,000	500,000	550,000	605,000
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	112,200	500,000	500,000	500,000	550,000	605,000
	2211000	Specialised Materials and Supplies	3,075,000	5,000,000	2,000,000	3,000,000	3,300,000	3,630,000
	2211003	Veterinary Supplies & Materials	3,075,000	5,000,000	2,000,000	3,000,000	3,300,000	3,630,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211100	**Office and General Supplies and Services**	1,119,492	5,237,675	3,137,675	5,970,893	6,567,982	7,224,781
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	375,000	3,387,175	1,887,175	3,725,893	4,098,482	4,508,331
	2211102	Supplies and Accessories for Computers and Printers	744,492	1,250,000	650,000	1,595,000	1,754,500	1,929,950
	2211103	Sanitary and cleaning materials,	-	600,500	600,500	650,000	715,000	786,500
	2211200	**Fuel Oil and Lubricants**	-	15,000,000	22,000,000	1,000,000	1,100,000	1,210,000
	2211201	Refined Fuels and Lubricants for Transport	-	15,000,000	22,000,000	1,000,000	1,100,000	1,210,000
	2211300	**Other Operating Expenses**	17,487,720	10,500,000	6,925,200	9,500,000	10,450,000	11,495,000
	2211305	Contracted Guards and Cleaning Services	14,487,720	8,000,000	6,425,200	8,000,000	8,800,000	9,680,000
	2211399	Preparation of Agriculture sector plans and other planning reports	3,000,000	2,500,000	500,000	1,500,000	1,650,000	1,815,000
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	563,730	-	1,000,000	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	563,730	-	1,000,000	-	-	-
	2220200	**Routine Maintenance + Other Assets**	2,997,307	3,000,000	-	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	2,997,307	3,000,000	-	-	-	-
		Social Benefits						
	2710100	**Government Pension and Retirement Benefits**	-	-	-	-	-	-
	2710102	Gratuity + Civil Servants	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	-	2,506,777	1,506,777	3,000,000	3,300,000	3,630,000
	3111000	**Purchase of Office Furniture and General Equipment**	-	2,506,777	1,506,777	3,000,000	3,300,000	3,630,000
	3111001	Purchase of Office Furniture and Fittings	-	2,506,777	1,506,777	1,500,000	1,650,000	1,815,000
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	1,500,000	1,650,000	1,815,000
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	-	-	-	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment	-	-	-	-	-	-
	3111300	**Purchase of Certified Seeds, Breeding Stock and Live Animals**	-	-	-	-	-	-
	3111301	Purchase of Certified Crop Seeds	-	-	-	-	-	-
		Sub Total	246,775,595	259,712,430	232,226,240	248,528,003	273,380,803	300,718,884
							-	-
Smart Agriculture		**Use of Goods and Services**	2,365,340	2,217,740	1,117,740	2,327,420	2,560,162	2,816,178
	2210200	**Communication Supplies and Services**	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	712,500	1,617,740	1,117,740	1,027,420	1,130,162	1,243,178
	2210302	Accommodation +domestic	375,000	327,340	327,340	327,340	360,074	396,081
	2210303	Daily Subsistence Allowance	337,500	290,400	290,400	200,080	220,088	242,097
	2210309	Field Allowance		1,000,000	500,000	500,000	550,000	605,000
	2210700	**Training Expenses**	**180,000**	**600,000**	-	**600,000**	**660,000**	**726,000**
	2210701	Travel Allowance		245,010	-	245,010	269,511	296,462
	2210710	Accommodation	180,000	154,990	-	154,990	170,489	187,538
	2210711	Tuition fees		200,000	-	200,000	220,000	242,000
	2210800	**Hospitality Supplies and Services**	**1,300,000**	-	-	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,300,000	-	-	-	-	-
	2211000	**Specialised Materials and Supplies**	-	-	-	**200,000**	**220,000**	**242,000**
	2211004	Fungicide, insecticide & sprays	-	-	-	200,000	220,000	242,000
	2211007	Agricultural materials, Supplies, and Small Equipment	-	-	-	-	-	-
	2211029	Purchase of Safety Gear	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	**172,840**	-	-	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	107,500	-	-	-	-	-
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	65,340	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	-	-	**500,000**	**550,000**	**605,000**
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	500,000	550,000	605,000
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	-	-	-	-	-	-
	3111300	**Purchase of Certified Seeds, Breeding Stock and Live Animals**	-	-	-	-	-	-
	3111301	Purchase of Certified Crop Seeds	-	-	-	-	-	-
	3111400	**Research, Feasibility Studies, Project Preparation and Design and Project Supervision**	-	-	-	-	-	-
	3111499	Agriculture Sector Development project	-	-	-	-	-	-
		Sub Total	2,365,340	2,217,740	1,117,740	2,327,420	2,560,162	2,816,178
							-	-
Agribusiness		**Use of Goods and Services**		1,826,993	726,993	1,745,000	1,919,500	2,111,450
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**		1,226,993	726,993	925,000	1,017,500	1,119,250
	2210302	Accommodation +domestic		327,340	227,340	327,340	360,074	396,081
	2210303	Daily Subsistence Allowance		297,660	197,660	297,660	327,426	360,169

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210309	Field Allowance - Extension services		601,993	301,993	300,000	330,000	363,000
	2210700	**Training Expenses**		**600,000**	-	**670,000**	**737,000**	**810,700**
	2210701	Travel Allowance		245,010	-	250,000	275,000	302,500
	2210710	Accommodation		154,990	-	200,000	220,000	242,000
	2210711	Tuition fees		200,000	-	220,000	242,000	266,200
	2211000	**Specialised Materials and Supplies**		-	-	-	-	-
	2211003	Veterinary Supplies & Materials		-	-	-	-	-
	2211004	Fungicide, insecticide & sprays		-	-	-	-	-
	2211007	Agricultural materials, Supplies, and Small Equipment		-	-	-	-	-
	2211008	Laboratory Materials, Supplies, and Small Equipment		-	-	-	-	-
	2211100	**Office and General Supplies and Services**		-	-	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)		-		-	-	-
	2211200	**Fuel Oil and Lubricants**		-	-	**150,000**	**165,000**	**181,500**
	2211201	Refined Fuels and Lubricants for Transport		-		150,000	165,000	181,500
		Sub+ Total		**1,826,993**	**726,993**	**1,745,000**	**1,919,500**	**2,111,450**
Veterinary Services		**Use of Goods and Services**	**10,387,500**	**3,027,394**	**4,427,394**	**5,495,000**	**6,044,500**	**6,648,950**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	-	**1,527,394**	**1,027,394**	**1,125,000**	**1,237,500**	**1,361,250**
	2210302	Accommodation +domestic	-	327,340	327,340	327,340	360,074	396,081
	2210303	Daily Subsistence Allowance	-	297,660	297,660	297,660	327,426	360,169
	2210309	Field Allowance - Extension services		902,394	402,394	500,000	550,000	605,000
	2210700	**Training Expenses**	-	**600,000**	-	**620,000**	**682,000**	**750,200**
	2210701	Travel Allowance	-	245,010	-	245,010	269,511	296,462
	2210710	Accommodation	-	154,990	-	154,990	170,489	187,538
	2210711	Tuition fees		200,000	-	220,000	242,000	266,200
	2210800	**Hospitality Supplies and Services**		-	-	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		-		-	-	-
	2211000	**Specialised Materials and Supplies**	**9,712,500**	-	**3,000,000**	**3,000,000**	**3,300,000**	**3,630,000**
	2211003	Veterinary Supplies & Materials	4,500,000	-	2,000,000	2,000,000	2,200,000	2,420,000
	2211004	Fungicide, insecticide & sprays	3,862,500	-	-	-	-	-
	2211007	Agricultural materials, Supplies, and Small Equipment	-	-	1,000,000	-	-	-
	2211008	Laboratory Materials, Supplies, and Small Equipment	1,350,000	-	-	1,000,000	1,100,000	1,210,000
	2211200	**Fuel Oil and Lubricants**	-	-	-	250,000	275,000	302,500
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	250,000	275,000	302,500
	2211300	**Other Operating Expenses**	**675,000**	**900,000**	**400,000**	**500,000**	**550,000**	**605,000**
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	675,000	900,000	400,000	500,000	550,000	605,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		Sub+ Total	**10,387,500**	**3,027,394**	**4,427,394**	**5,495,000**	**6,044,500**	**6,648,950**
Fisheries Development and Aquaculture		**Use of Goods and Services**	**1,507,500**	**1,914,394**	**1,014,394**	**1,457,660**	**1,603,426**	**1,763,769**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**705,000**	**1,314,394**	**1,014,394**	**857,660**	**943,426**	**1,037,769**
	2210302	Accommodation +domestic	405,000	327,340	327,340	150,000	165,000	181,500
	2210303	Daily Subsistence Allowance	300,000	267,660	267,660	207,660	228,426	251,269
	2210309	Field Allowance - Extension services		719,394	419,394	500,000	550,000	605,000
	2210700	**Training Expenses**	**427,500**	**600,000**	**-**	**600,000**	**660,000**	**726,000**
	2210701	Travel Allowance	255,000	245,010	-	245,010	269,511	296,462
	2210710	Accommodation	172,500	154,990	-	154,990	170,489	187,538
	2210711	Tuition fees		200,000	-	200,000	220,000	242,000
	2210800	**Hospitality Supplies and Services**		-	-	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		-	-	-	-	-
	2211000	**Specialised Materials and Supplies**	-	-	-	-	-	-
	2211004	Fungicide,insecticide & sprays	-	-	-	-	-	-
	2211007	Agricultural materials, Supplies, and Small Equipment	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	**375,000**	-	-	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	375,000	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	**2,962,500**	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111300	**Purchase of Certified Seeds, Breeding Stock and Live Animals**	**2,962,500**	-	-	-	-	-
	3111301	Purchase of Certified Crop Seeds	2,962,500	-	-	-	-	-
	3111302	Purchase of Breeding Stocks - Fish fingerlings ad fish feeds	-	-	-	-	-	-
		Sub+ Total	**4,470,000**	**1,914,394**	**1,014,394**	**1,457,660**	**1,603,426**	**1,763,769**
Livestock Production		**Use of Goods and Services**	**7,851,511**	**1,977,384**	**3,577,384**	**1,875,000**	**2,062,500**	**2,268,750**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**225,000**	**1,377,384**	**577,384**	**1,075,000**	**1,182,500**	**1,300,750**
	2210302	Accommodation +domestic	225,000	327,340	227,340	327,340	360,074	396,081
	2210303	Daily Subsistence Allowance	-	247,660	147,660	247,660	272,426	299,669

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210309	Field Allowance - Extension services		802,384	202,384	500,000	550,000	605,000
	2210500	**Printing , Advertising and Information Supplies and Services**	-	-	-	-	-	-
	2210502	Publishing and Printing Services	-	-	-	-	-	-
	2210700	**Training Expenses**	**1,600,000**	**600,000**	-	**600,000**	**660,000**	**726,000**
	2210701	Travel Allowance	860,000	245,010	-	245,010	269,511	296,462
	2210710	Accommodation	740,000	154,990	-	154,990	170,489	187,538
	2210711	Tuition fees		200,000	-	200,000	220,000	242,000
	2210800	**Hospitality Supplies and Services**		-	-	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		-		-	-	-
	2211000	**Specialised Materials and Supplies**	**5,625,000**	-	**3,000,000**	-	-	-
	2211004	Fungicide, insecticide & sprays	-	-	1,500,000	-	-	-
	2211007	Agricultural materials, Supplies, and Small Equipment -Livestock feeds	5,625,000	-	1,000,000	-	-	-
	2211029	Purchase of Safety Gear	-	-	500,000	-	-	-
	2211100	**Office and General Supplies and Services**	**401,511**	-	-	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	401,511	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	-	-	**200,000**	**220,000**	**242,000**
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	200,000	220,000	242,000
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	**750,000**	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111300	**Purchase of Certified Seeds, Breeding Stock and Live Animals**	**750,000**	-	-	-	-	-
	3111301	Purchase of Certified crop Seeds	-	-	-	-	-	-
	3111302	Purchase of Animal and Breeding Stock	750,000	-	-	-	-	-
		Sub+ Total	**8,601,511**	**1,977,384**	**3,577,384**	**1,875,000**	**2,062,500**	**2,268,750**
							-	-
Agricultural Mechanization Services		**Use of Goods and Services**	-	**5,955,000**	**4,155,000**	**6,342,193**	**6,976,412**	**7,674,054**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**		**627,660**	**427,660**	**822,670**	**904,937**	**995,431**
	2210302	Accommodation +domestic		-	-	245,010	269,511	296,462
	2210303	Daily Subsistence Allowance		277,660	177,660	277,660	305,426	335,969
	2210309	Field Allowance - Extension services		350,000	250,000	300,000	330,000	363,000
	2210700	**Training Expenses**	-	**327,340**	**227,340**	**327,340**	**360,074**	**396,081**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210710	Accommodation	-	327,340	227,340	327,340	360,074	396,081
	2211200	**Fuel Oil and Lubricants**	-	-	-	**3,692,183**	**4,061,401**	**4,467,541**
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	3,692,183	4,061,401	4,467,541
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**		**5,000,000**	**3,500,000**	**1,500,000**	**1,650,000**	**1,815,000**
	2220101	Maintenance Expenses + Motor Vehicles		5,000,000	3,500,000	1,500,000	1,650,000	1,815,000
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	-	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
		Sub+ Total	-	**5,955,000**	**4,155,000**	**6,342,193**	**6,976,412**	**7,674,054**
							-	-
Agricultural Training Centre		**Use of Goods and Services**	**3,619,879**	**3,784,571**	**2,901,686**	**2,360,621**	**2,596,683**	**2,856,351**
	2210200	**Communication Supplies and Services**	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**380,416**	**975,000**	**675,000**	**657,940**	**723,734**	**796,107**
	2210302	Accommodation +domestic	218,416	327,340	227,340	200,340	220,374	242,411
	2210303	Daily Subsistence Allowance	162,000	297,660	197,660	257,600	283,360	311,696
	2210309	Field Allowance - Extension services		350,000	250,000	200,000	220,000	242,000
	2210500	**Printing , Advertising and Information Supplies and Services**	-	-	-	-	-	-
	2210502	Publishing and Printing Services	-	-	-	-	-	-
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210700	**Training Expenses**	**398,525**	-	-	-	-	-
	2210701	Travel Allowance	60,984	-	-	-	-	-
	2210703	Production of printing materials	130,680	-	-	-	-	-
	2210704	Hire of training facilities and equipment	32,621	-	-	-	-	-
	2210708	Trainer Allowance	87,120	-	-	-	-	-
	2210710	Accommodation	87,120	-	-	-	-	-
	2210800	**Hospitality Supplies and Services**	**2,319,260**	**800,000**	**800,000**	**200,000**	**220,000**	**242,000**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,158,400	800,000	800,000	200,000	220,000	242,000
	2210802	Board, committees, conferences &seminars	63,360	-	-	-	-	-
	2210809	Board Allowance	97,500	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211000	**Specialised Materials and Supplies**	**306,384**	**2,009,571**	**1,361,586**	**1,502,681**	**1,652,949**	**1,818,244**
	2211007	Agricultural materials, Supplies, and Small Equipment	87,120	1,706,890	1,006,890	1,200,000	1,320,000	1,452,000
	2211016	Purchase of Uniforms and Clothing + Staff	52,610	80,475	132,490	80,475	88,523	97,375
	2211023	Supplies for Production	142,560	190,080	190,080	190,080	209,088	229,997
	2211029	Purchase of Safety Gear	24,095	32,126	32,126	32,126	35,339	38,872
	2211100	**Office and General Supplies and Services**	**215,294**	-	**65,100**	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	125,294	-	-	-	-	-
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	90,000	-	65,100	-	-	-
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	**559,568**	-	-	-	-	-
	3110900	**Purchase of Household Furniture and Institutional Equipment**	**121,354**	-	-	-	-	-
	3110902	Purchase of Household Appliances	121,354	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	**438,214**	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	438,214	-	-	-	-	-
		Sub+ Total	**4,179,447**	**3,784,571**	**2,901,686**	**2,360,621**	**2,596,683**	**2,856,351**
							-	-
Wakhungu		**Use of Goods and Services**	**3,313,036**	**1,355,000**	**1,055,000**	**957,940**	**1,053,734**	**1,159,107**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**161,600**	**955,000**	**655,000**	**757,940**	**833,734**	**917,107**
	2210302	Accommodation +domestic	80,000	307,340	207,340	207,340	228,074	250,881
	2210303	Daily Subsistence Allowance	81,600	297,660	197,660	200,600	220,660	242,726
	2210309	Field Allowance - Extension services		350,000	250,000	350,000	385,000	423,500
	2210700	**Training Expenses**	**232,697**	-	-	-	-	-
	2210701	Travel Allowance	75,300	-	-	-	-	-
	2210708	Trainer Allowance	39,600	-	-	-	-	-
	2210710	Accommodation	117,797	-	-	-	-	-
	2210800	**Hospitality Supplies and Services**	**2,692,320**	**400,000**	**400,000**	**200,000**	**220,000**	**242,000**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,692,320	400,000	400,000	200,000	220,000	242,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210802	Board, committees, conferences &seminars	-	-	-	-	-	-
	2211000	**Specialised Materials and Supplies**	114,998	-	-	-	-	-
	2211004	Fungicide, insecticide & sprays	-	-	-	-	-	-
	2211007	Agricultural materials, Supplies, and Small Equipment	-	-	-	-	-	-
	2211008	Laboratory Materials, Supplies and Small Equipment	-	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	18,536	-	-	-	-	-
	2211023	Supplies for Production	87,120	-	-	-	-	-
	2211029	Purchase of Safety Gear	9,342	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	111,422	-	-	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	111,422	-	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	37,500	-	-	-	-	-
	3110900	**Purchase of Household Furniture and Institutional Equipment**	37,500	-	-	-	-	-
	3110902	Purchase of Household Appliances	37,500	-	-	-	-	-
		Sub+ Total	3,350,536	1,355,000	1,055,000	957,940	1,053,734	1,159,107
		TOTAL	280,129,929	281,770,906	251,201,831	271,088,837	298,197,721	328,017,493
		Compensation to Employees	207,574,238	207,574,238	188,862,848	216,007,110	237,607,821	261,368,603
		Use of Goods and Services	68,246,123	71,689,891	60,832,206	52,081,727	57,289,900	63,018,890
		Acquisition of Non-Financial Assets	4,309,568	2,506,777	1,506,777	3,000,000	3,300,000	3,630,000
		Social Benefits	-	-	-	-	-	-
			280,129,929	281,770,906	251,201,831	271,088,837	298,197,721	328,017,493
2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)								
	GFS CODE	**Compensation to Employees**	38,088,587	39,288,587	52,619,069	54,093,401	59,502,741	65,453,015
	2110100	**Basic salary+ Permanent Employees**	25,197,120	25,197,120	31,972,764	35,933,934	39,527,327	43,480,060
	2110101	Basic Salary civil services	25,197,120	25,197,120	31,972,764	35,933,934	39,527,327	43,480,060
	2110200	**Basic Wages+ Temporary employees**	2,868,000	4,068,000	3,018,917	4,068,000	4,474,800	4,922,280
	2110202	Casual Labour - Others	2,868,000	4,068,000	3,018,917	4,068,000	4,474,800	4,922,280
	2110300	**Personal Allowance +Paid as Part of Salary**	7,585,764	7,585,764	11,816,496	7,585,764	8,344,340	9,178,774
	2110301	House Allowance	5,440,200	5,440,200	7,181,712	5,440,200	5,984,220	6,582,642
	2110314	Transport Allowance	1,944,000	1,944,000	4,406,784	1,944,000	2,138,400	2,352,240
	2110320	Leave Allowance	201,564	201,564	228,000	201,564	221,720	243,892
	2120100	**Employer Contributions to Compulsory National Social Security Schemes**	2,437,703	2,437,703	5,810,892	6,505,703	7,156,273	7,871,901
	2120103	Employer contribution to staff Pension scheme	1,905,963	1,905,963	5,172,815	4,617,963	5,079,759	5,587,735
	2120103	Housing Levy	531,740	531,740	638,077	1,887,740	2,076,514	2,284,165

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
Headquarters	2210000	Use of Goods and Services	17,557,652	21,678,381	17,250,582	20,820,508	22,902,559	25,192,815
	2210100	Utilities Supplies and Services	857,134	857,134	557,134	857,134	942,847	1,037,132
	2210101	Electricity Expenses	511,131	511,131	311,131	511,131	562,244	618,469
	2210102	Water and Sewerage charges	346,003	346,003	246,003	346,003	380,603	418,664
	2210200	Communication Supplies and Services	382,800	382,800	182,800	382,800	421,080	463,188
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	266,640	266,640	116,640	266,640	293,304	322,634
	2210203	Courier and Postal Services	116,160	116,160	66,160	116,160	127,776	140,554
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,431,237	2,931,237	1,931,237	2,224,093	2,446,502	2,691,153
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	450,000	950,000	700,000	606,000	666,600	733,260
	2210302	Accommodation	750,000	1,250,000	750,000	920,000	1,012,000	1,113,200
	2210303	Daily Subsistence Allowances	231,237	731,237	481,237	698,093	767,902	844,693
	2210400	Foreign Travel and Subsistence, and other transportation costs	1,650,000	1,650,000	-	3,550,000	3,905,000	4,295,500
	2210401	Travel Costs (airlines, bus, railway, etc.)	675,000	675,000	-	2,575,000	2,832,500	3,115,750
	2210402	Accommodation	750,000	750,000	-	750,000	825,000	907,500
	2210403	Daily Subsistence Allowances	225,000	225,000	-	225,000	247,500	272,250
	2210500	Printing , Advertising and Information Supplies and Services	875,290	875,290	875,290	875,290	962,819	1,059,101
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	45,000	45,000	45,000	45,000	49,500	54,450
	2210504	Advertising awareness	830,290	830,290	830,290	830,290	913,319	1,004,651
	2210700	Training Expenses	1,500,000	1,500,000	700,000	750,000	825,000	907,500
	2210708	Trainer allowance	600,000	600,000	250,000	250,000	275,000	302,500
	2210710	Accommodation	750,000	750,000	300,000	150,000	165,000	181,500
	2210711	Tuition Fees	150,000	150,000	150,000	350,000	385,000	423,500
	2210800	Hospitality Supplies and Services	3,473,420	3,473,420	1,973,420	3,473,420	3,820,762	4,202,838
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,245,420	1,245,420	945,420	1,245,420	1,369,962	1,506,958
	2210802	Board, committees, conferences &seminars	2,228,000	2,228,000	1,028,000	2,228,000	2,450,800	2,695,880
	2211000	Specialised Materials and Supplies	472,320	472,320	906,000	472,320	519,552	571,507
	2211016	Purchase of Uniforms and Clothing + Staff tags	472,320	472,320	906,000	472,320	519,552	571,507
	2211100	Office and General Supplies and Services	2,851,354	2,851,354	2,349,104	2,851,354	3,136,489	3,450,138
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,551,362	1,551,362	776,362	1,551,362	1,706,498	1,877,148
	2211102	Supplies and Accessories for Computers and Printers	995,772	995,772	1,268,522	995,772	1,095,349	1,204,884
	2211103	Sanitary and cleaning materials,	304,220	304,220	304,220	304,220	334,642	368,106
	2211200	Fuel Oil and Lubricants	500,000	2,470,000	2,470,000	2,470,000	2,717,000	2,988,700
	2211201	Refined Fuels and Lubricants for Transport	500,000	2,470,000	2,470,000	2,470,000	2,717,000	2,988,700
	2211300	Other Operating Expenses	3,254,688	3,355,417	4,446,188	2,054,688	2,260,157	2,486,172

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211305	Contracted Guards and Cleaning Services	1,945,459	1,945,459	1,245,459	1,945,459	2,140,005	2,354,005
	2211310	Contracted Professional Services	109,229	109,229	3,000,000	109,229	120,152	132,167
	2211399	Preparation of Planning Documents		1,300,729	200,729	-	-	-
	2211399	Agricultural Cooperatives Policy	1,200,000	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	**550,000**	**550,000**	**550,000**	**605,000**	**665,500**
	2220101	Maintenance Expenses + Motor Vehicles	-	550,000	550,000	550,000	605,000	665,500
	2220200	**Routine Maintenance + Other Assets**	**309,410**	**309,409**	**309,409**	**309,409**	**340,350**	**374,385**
	2220202	Maintenance of Office Furniture and Equipment	202,542	202,542	202,542	202,542	222,796	245,076
	2220210	Maintenance of Computers, Software, and Networks	106,867	106,867	106,867	106,867	117,554	129,309
	3100000	**Acquisition of Non-Financial Assets**	**11,718,341**	**6,580,341**	**6,180,341**	**1,580,341**	**1,738,375**	**1,912,213**
	3110700	**Purchase of Vehicles and Other Transport Equipment**	**9,738,000**	**5,000,000**	**5,000,000**	-	-	-
	3110701	Purchase of Motor Vehicle	9,738,000	5,000,000	5,000,000	-	-	-
	3110900	**Purchase of Furniture and Institutional Equipment**	**122,165**	**122,165**	**122,165**	**122,165**	**134,382**	**147,820**
	3110902	Purchase of Household and Institutional Appliances	122,165	122,165	122,165	122,165	134,382	147,820
	3111000	**Purchase of Office Furniture and General Equipment**	**1,858,176**	**1,458,176**	**1,058,176**	**1,458,176**	**1,603,994**	**1,764,393**
	3111001	Purchase of Office Furniture and Fittings	800,000	800,000	400,000	800,000	880,000	968,000
	3111002	Purchase of Computers, Printers and other IT Equipment	505,856	505,856	505,856	505,856	556,442	612,086
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	152,320	152,320	152,320	152,320	167,552	184,307
	3111005	Purchase of Photocopiers	400,000	-	-	-	-	-
		Sub Total	**67,364,580**	**67,547,309**	**76,049,992**	**76,494,250**	**84,143,675**	**92,558,043**
			-					
Trade	**2210000**	**Use of Goods and Services**	**9,374,015**	**6,199,330**	**9,069,330**	**6,099,330**	**6,709,263**	**7,380,189**
	2210200	**Communication Supplies and Services**	**156,458**	**156,458**	**56,458**	**156,458**	**172,104**	**189,314**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	156,458	156,458	56,458	156,458	172,104	189,314
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,088,000**	**1,088,000**	**688,000**	**2,888,000**	**3,176,800**	**3,494,480**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	320,000	320,000	220,000	2,120,000	2,332,000	2,565,200
	2210302	Accommodation	640,000	640,000	340,000	640,000	704,000	774,400
	2210303	Daily Subsistence Allowances	128,000	128,000	128,000	128,000	140,800	154,880
	2210400	**Foreign Travel and Subsistence, and other transportation costs**	-	-	-	-	-	-
	2210401	Travel Costs (airlines, bus, railway, etc.)	-	-	-	-	-	-
	2210402	Accommodation	-	-	-	-	-	-
	2210700	Training Expenses	1,164,300	1,164,300	664,300	1,164,300	1,280,730	1,408,803

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210710	Accommodation	838,254	838,254	338,254	838,254	922,079	1,014,287
	2210711	Tuition fees	181,406	181,406	181,406	181,406	199,547	219,501
	2210799	Business training and sensitization	144,640	144,640	144,640	144,640	159,104	175,014
	2210800	**Hospitality Supplies and Services**	**3,201,258**	**2,126,572**	**1,426,572**	**876,572**	**964,229**	**1,060,652**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	836,618	1,045,772	695,772	506,572	557,229	612,952
	2210802	Board, committees, conferences &seminars	2,364,640	1,080,800	730,800	370,000	407,000	447,700
	2211100	**Office and General Supplies and Services**	**1,864,000**	**1,664,000**	**1,234,000**	**1,014,000**	**1,115,400**	**1,226,940**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	584,000	584,000	584,000	494,000	543,400	597,740
	2211102	Supplies and Accessories for Computers and Printers	960,000	860,000	430,000	300,000	330,000	363,000
	2211103	Sanitary and cleaning materials,	320,000	220,000	220,000	220,000	242,000	266,200
	2211200	**Fuel Oil and Lubricants**	-	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	-	-	-
	2211300	**Other Operating Expenses**	**1,900,000**	-	**5,000,000**	-	-	-
	2211310	Provision of Consultancy services	1,900,000	-	2,000,000	-	-	-
	2211399	Industrialization Policy	-	-	3,000,000	-	-	-
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
	3100000	**Acquisition of Non-Financial Assets**	**1,680,000**	**960,000**	**960,000**	**2,920,000**	**3,212,000**	**3,533,200**
	3111000	**Purchase of Office Furniture and General Equipment**	**1,680,000**	**960,000**	**960,000**	**2,920,000**	**3,212,000**	**3,533,200**
	3111001	Purchase of Office Furniture and Fittings	720,000	-	-	960,000	1,056,000	1,161,600
	3111002	Purchase of Computers, Printers and other IT Equipment	560,000	560,000	560,000	1,560,000	1,716,000	1,887,600
	3111005	Purchase of Photocopiers	400,000	400,000	400,000	400,000	440,000	484,000
			-					
		SUB TOTAL	**11,054,015**	**7,159,330**	**10,029,330**	**9,019,330**	**9,921,263**	**10,913,389**
Weights and Measures	**2210000**	**Use of Goods and Services**	**3,607,401**	**2,975,081**	**2,575,081**	**3,356,668**	**3,692,335**	**4,061,568**
	2210200	**Communication Supplies and Services**	**78,229**	**78,229**	**78,229**	**78,229**	**86,052**	**94,657**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	78,229	78,229	78,229	78,229	86,052	94,657
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**821,811**	**821,811**	**521,811**	**975,811**	**1,073,392**	**1,180,731**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	560,000	560,000	260,000	560,000	616,000	677,600
	2210302	Accommodation	165,811	165,811	165,811	165,811	182,392	200,631
	2210303	Daily Subsistence Allowances	96,000	96,000	96,000	250,000	275,000	302,500
	2210300	**Foreign Travel and Subsistence, and Other Transportation Costs**	-	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	-	-	-	-	-
	2210302	Accommodation	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	-	-	-	-	-	-
	2210700	**Training Expenses**	**472,228**	**472,228**	**372,228**	**994,300**	**1,093,730**	**1,203,103**
	2210710	Accommodation	312,228	312,228	212,228	312,228	343,451	377,796
	2210711	Tuition fees	160,000	160,000	160,000	682,072	750,279	825,307
	2211000	**Specialised Materials and Supplies**	**835,133**	**202,813**	**202,813**	-	-	-
	2211006	Purchase of workshop tools	632,320	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	202,813	202,813	202,813	-	-	-
	2211100	**Office and General Supplies and Services**	**1,400,000**	**1,400,000**	**1,400,000**	**1,308,328**	**1,439,161**	**1,583,077**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	440,000	440,000	440,000	440,000	484,000	532,400
	2211102	Supplies and Accessories for Computers and Printers	640,000	640,000	640,000	640,000	704,000	774,400
	2211103	Sanitary and cleaning materials,	320,000	320,000	320,000	228,328	251,161	276,277
	2211200	**Fuel Oil and Lubricants**	-	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	-	-	-
	3100000	**Acquisition of Non-Financial Assets**	-	-	-	-	-	-
	3110700	**Purchase of Vehicles and Other Transport Equipment**	-	-	-	-	-	-
	3110701	Purchase of Motor Vehicles and other transport equipment	-	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
		SUB TOTAL	**3,607,401**	**2,975,081**	**2,575,081**	**3,356,668**	**3,692,335**	**4,061,568**
Cooperatives and Investments	**2210000**	**Use of Goods and Services**	**12,759,652**	**4,554,522**	**5,734,522**	**3,889,187**	**4,278,106**	**4,705,916**
	2210200	**Communication Supplies and Services**	**107,148**	**147,329**	**47,329**	**147,329**	**162,062**	**178,268**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	107,148	147,329	47,329	147,329	162,062	178,268
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,738,464**	**1,702,888**	**1,002,888**	**908,888**	**999,777**	**1,099,754**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	240,000	330,000	280,000	330,000	363,000	399,300
	2210302	Accommodation	832,000	1,144,000	544,000	350,000	385,000	423,500
	2210303	Daily Subsistence Allowances	2,666,464	228,888	178,888	228,888	251,777	276,954
	2210700	**Training Expenses**	**1,128,000**	**1,051,000**	**1,031,000**	**1,164,300**	**1,280,730**	**1,408,803**
	2210710	Accommodation	800,243	700,334	700,334	700,334	770,367	847,404
	2210711	Tuition fees	327,757	350,666	330,666	463,966	510,363	561,399
	2210800	**Hospitality Supplies and Services**	**464,640**	**338,880**	**338,880**	**338,880**	**372,768**	**410,045**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210805	Ushirika day Celebrations	464,640	338,880	338,880	338,880	372,768	410,045
	2211100	**Office and General Supplies and Services**	**1,101,400**	**1,314,425**	**1,314,425**	**679,425**	**747,368**	**822,104**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	421,400	579,425	579,425	379,425	417,368	459,104
	2211102	Supplies and Accessories for Computers and Printers	400,000	450,000	450,000	300,000	330,000	363,000
	2211103	Sanitary and cleaning materials,	280,000	285,000	285,000	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	-	-	-
	2211300	**Other Operating Expenses**	**6,220,000**	-	**2,000,000**	**650,365**	**715,402**	**786,942**
	2211399	Development of investment Policy	5,900,000	-	2,000,000	-	-	-
	2211399	Monitoring and Evaluation	320,000	-	-	650,365	715,402	786,942
	3100000	**Acquisition of Non-Financial Assets**	**1,425,929**	**1,120,652**	**1,120,652**	**876,000**	**963,600**	**1,059,960**
	3111000	**Purchase of Office Furniture and General Equipment**	**1,425,929**	**1,120,652**	**1,120,652**	**876,000**	**963,600**	**1,059,960**
	3111001	Purchase of Office Furniture and Fittings	641,929	682,652	682,652	438,000	481,800	529,980
	3111002	Purchase of Computers, Printers and other IT Equipment	464,000	438,000	438,000	438,000	481,800	529,980
	3111005	Purchase of Photocopiers	320,000	-	-	-	-	-
		SUB TOTAL	**14,185,581**	**5,675,174**	**6,855,174**	**4,765,187**	**5,241,706**	**5,765,876**
Industrialization	**2210000**	**Use of Goods and Services**	**12,652,504**	-	-	**2,416,618**	**2,658,280**	**2,924,108**
	2210200	**Communication Supplies and Services**	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,738,464**	-	-	**1,120,000**	**1,232,000**	**1,355,200**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	240,000	-	-	350,000	385,000	423,500
	2210302	Accommodation	832,000	-	-	120,000	132,000	145,200
	2210303	Daily Subsistence Allowances	2,666,464	-	-	650,000	715,000	786,500
	2210700	**Training Expenses**	**1,128,000**	-	-	**613,966**	**675,363**	**742,899**
	2210710	Accommodation	800,243	-	-	150,000	165,000	181,500
	2210711	Tuition fees	327,757	-	-	463,966	510,363	561,399
	2210800	**Hospitality Supplies and Services**	**464,640**	-	-	-	-	-
	2210805	Ushirika day Celebrations	464,640	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	**1,101,400**	-	-	**682,652**	**750,917**	**826,009**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	421,400	-	-	332,652	365,917	402,509
	2211102	Supplies and Accessories for Computers and Printers	400,000	-	-	350,000	385,000	423,500
	2211103	Sanitary and cleaning materials,	280,000	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	-	-	-
	2211300	**Other Operating Expenses**	**6,220,000**	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211399	Development of investment Policy	5,900,000	-	-	-	-	-
	2211399	Monitoring and Evaluation	320,000	-	-	-	-	-
	3100000	**Acquisition of Non-Financial Assets**	**1,425,929**	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	**1,425,929**	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	641,929	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	464,000	-	-	-	-	-
	3111005	Purchase of Photocopiers	320,000	-	-	-	-	-
		SUB TOTAL	**14,078,433**	-	-	**2,416,618**	**2,658,280**	**2,924,108**
Alcoholic Drinks	**2210000**	**Use of Goods and Services**	**12,759,652**	-	**3,400,000**	**1,887,146**	**2,075,861**	**2,283,447**
	2210200	**Communication Supplies and Services**	**107,148**	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	107,148	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,738,464**	-	-	**596,000**	**655,600**	**721,160**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	240,000	-	-	228,000	250,800	275,880
	2210302	Accommodation	832,000	-	-	120,000	132,000	145,200
	2210303	Daily Subsistence Allowances	2,666,464	-	-	248,000	272,800	300,080
	2210700	**Training Expenses**	**1,128,000**	-	-	**720,334**	**792,367**	**871,604**
	2210710	Accommodation	800,243	-	-	400,334	440,367	484,404
	2210711	Tuition fees	327,757	-	-	320,000	352,000	387,200
	2210800	**Hospitality Supplies and Services**	**464,640**	-	**3,400,000**	-	-	-
	2210802	Board, committees, conferences &seminars	464,640	-	3,400,000	-	-	-
	2211100	**Office and General Supplies and Services**	**1,101,400**	-	-	**570,812**	**627,893**	**690,683**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	421,400	-	-	570,812	627,893	690,683
	2211102	Supplies and Accessories for Computers and Printers	400,000	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	280,000	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	-	-	-
	2211300	**Other Operating Expenses**	**6,220,000**	-	-	-	-	-
	2211399	Development of investment Policy	5,900,000	-	-	-	-	-
	2211399	Monitoring and Evaluation	320,000	-	-	-	-	-
	3100000	**Acquisition of Non-Financial Assets**	**1,425,929**	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	**1,425,929**	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	641,929	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	464,000	-	-	-	-	-
	3111005	Purchase of Photocopiers	320,000	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		SUB TOTAL	14,185,581	-	3,400,000	1,887,146	2,075,861	2,283,447
Cooperative Audit	2210000	Use of Goods and Services	1,208,548	-	-	3,215,365	3,536,902	3,890,592
	2210200	Communication Supplies and Services	107,148	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	107,148	-	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	-	-	-	965,000	1,061,500	1,167,650
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	-	-	230,000	253,000	278,300
	2210302	Accommodation	-	-	-	450,000	495,000	544,500
	2210303	Daily Subsistence Allowances	-	-	-	285,000	313,500	344,850
	2210700	Training Expenses	-	-	-	950,000	1,045,000	1,149,500
	2210709	Trainer Allowance	-	-	-	250,000	275,000	302,500
	2210710	Accommodation	-	-	-	150,000	165,000	181,500
	2210711	Tuition fees	-	-	-	550,000	605,000	665,500
	2210800	Hospitality Supplies and Services	-	-	-	-	-	-
	2210805	Ushirika day Celebrations	-	-	-	-	-	-
	2211100	Office and General Supplies and Services	1,101,400	-	-	650,000	715,000	786,500
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	421,400	-	-	350,000	385,000	423,500
	2211102	Supplies and Accessories for Computers and Printers	400,000	-	-	300,000	330,000	363,000
	2211103	Sanitary and cleaning materials,	280,000	-	-	-	-	-
	2211200	Fuel Oil and Lubricants	-	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	-	-	-
	2211300	Other Operating Expenses	-	-	-	650,365	715,402	786,942
	2211399	Preparation of Planning Documents	-	-	-	650,365	715,402	786,942
	2211399	Monitoring and Evaluation	-	-	-	-	-	-
	3100000	Acquisition of Non-Financial Assets	1,425,929	-	-	-	-	-
	3111000	Purchase of Office Furniture and General Equipment	1,425,929	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	641,929	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	464,000	-	-	-	-	-
	3111005	Purchase of Photocopiers	320,000	-	-	-	-	-
		SUB TOTAL	2,634,477	-	-	3,215,365	3,536,902	3,890,592
		Gross Expenditure ... Kshs.	96,211,577	83,356,894	98,909,577	101,154,564	111,270,020	122,397,022
							-	-
		Compensation to Employees	38,088,587	39,288,587	52,619,069	54,093,401	59,502,741	65,453,015
		Use of Goods and Services	43,298,720	35,407,314	38,029,515	41,684,822	45,853,304	50,438,635
		Acquisition of Non-Financial Assets	14,824,270	8,660,993	8,260,993	5,376,341	5,913,975	6,505,373
			96,211,577	83,356,894	98,909,577	101,154,564	111,270,020	122,397,022
3. Education and Industrial Skills Development								
		Compensation to Employees	461,875,191	461,875,191	512,697,256	560,557,817	616,613,599	678,274,959
	2110100	Basic salary+ Permanent Employees	319,816,800	319,816,800	339,932,175	365,795,865	402,375,452	442,612,997

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2110101	Basic Salary civil services	319,816,800	319,816,800	339,932,175	365,795,865	402,375,452	442,612,997
	2110200	**Basic Wages - Temporary Employees**	**2,004,000**	**2,004,000**	**3,357,088**	**4,265,371**	**4,691,908**	**5,161,099**
	2110202	Casual Labour - Others	2,004,000	2,004,000	3,357,088	4,265,371	4,691,908	5,161,099
	2110300	**Personal Allowance +Paid as Part of Salary**	**94,702,037**	**94,702,037**	**99,757,712**	**110,515,601**	**121,567,161**	**133,723,877**
	2110301	House Allowance	42,870,600	42,870,600	48,325,155	54,017,832	59,419,615	65,361,577
	2110314	Transport Allowance	47,388,000	47,388,000	47,283,587	51,830,784	57,013,862	62,715,249
	2110320	Leave Allowance	4,443,437	4,443,437	4,148,970	4,666,985	5,133,684	5,647,052
	2120100	**Employer Contributions to Compulsory National Social Security Schemes**	**45,352,354**	**45,352,354**	**69,650,281**	**79,980,980**	**87,979,078**	**96,776,986**
	2120103	Pension	39,171,163	39,171,163	63,130,893	72,693,611	79,962,972	87,959,269
	2120103	Housing Levy	6,181,191	6,181,191	6,519,388	7,287,369	8,016,106	8,817,716
Headquarters		**Use of Goods and Services**	**38,905,153**	**20,685,643**	**31,318,541**	**18,595,522**	**20,455,074**	**22,500,582**
	2210100	**Utilities Supplies and Services**	**256,177**	**256,177**	**256,177**	**300,081**	**330,089**	**363,098**
	2210101	Electricity Expenses	219,632	219,632	219,632	225,445	247,990	272,788
	2210102	Water and Sewerage charges	36,545	36,545	36,545	74,636	82,100	90,310
	2210200	**Communication Supplies and Services**	**769,080**	**276,080**	**863,492**	**379,735**	**417,709**	**459,479**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	73,088	43,088	630,500	-	-	-
	2210202	Internet connections	255,552	198,552	198,552	379,735	417,709	459,479
	2210203	Courier and Postal Services	440,440	34,440	34,440	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,383,635**	**3,490,000**	**2,890,000**	**2,087,741**	**2,296,515**	**2,526,167**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,104,435	990,000	1,590,000	652,425	717,668	789,434
	2210302	Accommodation -domestic	1,374,208	1,100,000	500,000	680,553	748,608	823,469
	2210303	Daily Subsistence Allowances	904,992	1,400,000	800,000	754,763	830,239	913,263
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**	**5,000,000**	**2,514,469**	**499,204**	**2,337,016**	**2,570,718**	**2,827,789**
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	874,004	499,204	843,353	927,688	1,020,457
	2210402	Accommodation - Foreign	1,500,000	880,465	-	850,000	935,000	1,028,500
	2210403	Daily Subsistence Allowances	1,500,000	760,000	-	643,663	708,029	778,832
	2210500	**Printing , Advertising and Information Supplies and Services**	**2,207,250**	**2,216,884**	**2,066,684**	**1,807,988**	**1,988,787**	**2,187,665**
	2210502	Publishing and Printing Services (Accountable documents, budget documents)	1,505,606	1,500,000	1,349,800	750,654	825,719	908,291
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	116,941	86,176	86,176	255,356	280,892	308,981
	2210504	advertising awareness	584,703	630,708	630,708	801,978	882,176	970,393
	2210600	**Rentals of Produced Assets**	-	-	-	-	-	-
	2210603	Rents and Rates - Non-Residential	-	-	-	-	-	-
	2210604	Hire of Transport		-	-	-	-	-
	2210700	**Training Expenses**	**2,477,183**	**1,712,870**	**712,870**	**2,255,400**	**2,480,940**	**2,729,034**
	2210708	Trainer Allowance	650,303	312,870	312,870	650,005	715,006	786,506
	2210710	Accommodation	1,100,000	600,000	400,000	850,642	935,706	1,029,277
	2210711	Tuition fees	726,880	800,000	-	754,753	830,228	913,251

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210800	**Hospitality Supplies and Services**	**4,959,006**	**2,500,000**	**3,316,100**	**2,412,520**	**2,653,772**	**2,919,149**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,013,240	1,500,000	1,500,000	1,406,545	1,547,200	1,701,919
	2210802	Board, committees, conferences &seminars	2,945,766	1,000,000	1,816,100	1,005,975	1,106,573	1,217,230
	2211100	**Office and General Supplies and Services**	**4,846,724**	**1,801,060**	**4,155,748**	**1,955,811**	**2,151,392**	**2,366,531**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,520,122	734,099	1,586,992	754,364	829,800	912,780
	2211102	Supplies and Accessories for Computers and Printers	929,280	502,261	502,261	745,790	820,369	902,406
	2211103	Sanitary and cleaning materials,	1,397,322	564,700	2,066,495	455,657	501,223	551,345
	2211200	**Fuel Oil and Lubricants**	-	**1,800,000**	**1,800,000**	**1,254,652**	**1,380,117**	**1,518,129**
	2211201	Refined Fuels and Lubricants for Transport	-	1,800,000	1,800,000	1,254,652	1,380,117	1,518,129
	2211300	**Other Operating Expenses**	**13,626,097**	**3,478,680**	**14,238,941**	**2,368,698**	**2,605,568**	**2,866,125**
	2211305	Contracted Guards and Cleaning Services	8,838,000	650,000	5,756,000	350,554	385,609	424,170
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	102,221	128,680	128,680	-	-	-
	2211399	Co-curriculum activities	2,400,000	1,200,000	2,199,241	1,007,535	1,108,289	1,219,117
	2211399	Policy documents	2,285,876	1,500,000	6,155,020	656,055	721,661	793,827
	2211399	Award for academic excellence	-	-	-	354,554	390,009	429,010
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	**580,000**	**404,325**	**404,325**	**1,200,875**	**1,320,963**	**1,453,059**
	2220101	Maintenance Expenses + Motor Vehicles	580,000	404,325	404,325	1,200,875	1,320,963	1,453,059
	2220200	**Routine Maintenance + Other Assets**	**800,000**	**235,098**	**115,000**	**235,005**	**258,506**	**284,356**
	2220202	Maintenance of Office Furniture and Equipment	800,000	235,098	115,000	235,005	258,506	284,356
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
		Grants and Transfers						
	2640100	**Scholarships and Other Education benefits**	**135,300,000**	**160,300,000**	**29,600,000**	**61,000,000**	**67,100,000**	**73,810,000**
	2640102	Education Revolving scheme-Helb	-	-	4,000,000	-	-	-
	2649999	Scholarships and Other Education benefits-KCB Foundation	17,500,000	17,500,000	10,800,000	17,500,000	19,250,000	21,175,000
	2649999	Scholarships and Other Education benefits	117,800,000	142,800,000	14,800,000	43,500,000	47,850,000	52,635,000
		Acquisition of Non-Financial Assets	**2,025,458**	**1,581,863**	**2,780,332**	**1,666,475**	**1,833,123**	**2,016,435**
	3110900	**Purchase of Household Furniture and Institutional Equipment**	**325,248**	**369,600**	**369,600**	**325,005**	**357,506**	**393,256**
	3110902	Purchase of Household and Institutional Appliances	325,248	369,600	369,600	325,005	357,506	393,256
	3111000	**Purchase of Office Furniture and General Equipment**	**1,700,210**	**1,212,263**	**2,410,732**	**1,341,470**	**1,475,617**	**1,623,179**
	3111001	Purchase of Office Furniture and Fittings	743,424	544,908	753,569	460,452	506,497	557,147

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111002	Purchase of Computers, Printers and other IT Equipment	398,661	-	1,355,147	560,455	616,501	678,151
	3111004	Purchase of Exchanges and other Communications Equipment	292,351	365,339	-	320,563	352,619	387,881
	3111005	Purchase of Photocopiers	265,774	302,016	302,016	-	-	-
	3110700	**Purchase of Motor vehicles**			-	-	-	-
	3110701	Purchase of Motor Vehicle			-	-		
		Sub-Total ... Kshs.	**638,105,803**	**644,442,697**	**576,396,129**	**641,819,814**	**706,001,795**	**776,601,975**
Vocational Training		**Use of Goods and Services**	**18,898,880**	**24,298,510**	**29,427,631**	**15,277,163**	**16,804,879**	**18,485,367**
	2210100	**Utilities Supplies and Services**	**112,443**	**224,333**	**74,333**	-	-	-
	2210101	Electricity Expenses	51,110	140,000	40,000	-	-	-
	2210102	Water and Sewerage charges	61,333	84,333	34,333	-	-	-
	2210200	**Communication Supplies and Services**	**676,347**	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	306,662	-	-	-	-	-
	2210202	Internet connections	308,352	-	-	-	-	-
	2210203	Courier and Postal Services	61,333	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,125,754**	**2,598,288**	**1,498,288**	**1,078,430**	**1,186,273**	**1,304,900**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	732,442	915,552	715,552	350,342	385,376	423,914
	2210302	Accommodation -domestic	593,312	816,640	416,640	353,434	388,777	427,655
	2210303	Daily Subsistence Allowances	800,000	866,096	366,096	374,654	412,119	453,331
	2210500	**Printing , Advertising and Information Supplies and Services**	**826,665**	**250,000**	**250,000**	**165,343**	**181,877**	**200,065**
	2210502	Publishing and Printing Services	704,000	250,000	250,000	-	-	-
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	122,665	-	-	165,343	181,877	200,065
	2210700	**Training Expenses**		**1,730,460**	**730,460**	**971,751**	**1,068,926**	**1,175,819**
	2210708	Trainer Allowance		780,460	380,460	450,543	495,597	545,157
	2210710	Accommodation		250,000	150,000	164,754	181,229	199,352
	2210711	Tuition fees		700,000	200,000	356,454	392,099	431,309
	2210800	**Hospitality Supplies and Services**	**2,768,176**	**450,000**	**950,000**	**1,651,118**	**1,816,230**	**1,997,853**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	715,546	450,000	950,000	850,665	935,732	1,029,305
	2210802	Board, committees, conferences &seminars (Education support scheme committees)	2,052,630	-	-	800,453	880,498	968,548
	2211000	**Specialised Materials and Supplies**	**8,200,000**	**15,350,000**	**24,300,000**	**10,000,000**	**11,000,000**	**12,100,000**
	2211006	Purchase of workshop tools	1,200,000	350,000	4,350,000	-	-	-
	2211009	Education and Library Supplies-Vocational Training Centers Capitation	7,000,000	15,000,000	19,950,000	10,000,000	11,000,000	12,100,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211100	**Office and General Supplies and Services**	968,000	-	-	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	968,000	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	580,800	580,800	400,535	440,589	484,647
	2211201	Refined Fuels and Lubricants for Transport	-	580,800	580,800	400,535	440,589	484,647
	2211300	**Other Operating Expenses**	2,976,043	3,114,629	1,043,750	656,420	722,062	794,268
	2211305	Contracted Cleaning Services	548,416	-	-	-	-	-
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	102,221	-	-	-	-	-
	2211399	Co-curriculum activities	760,703	1,543,750	1,043,750	-	-	-
	2211399	Monitoring and evaluation	980,000	840,000	-	-	-	-
	2211399	Policy documents	584,703	730,879	-	656,420	722,062	794,268
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	-	-	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	-	-	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**	245,453	-	-	353,566	388,923	427,815
	2220202	Maintenance of Office Furniture and Equipment	122,665	-	-	353,566	388,923	427,815
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	122,788	-	-	-	-	-
		Acquisition of Non-Financial Assets	998,170	1,396,719	710,477	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	939,700	372,484	186,242	-	-	-
	3111001	Purchase of Office Furniture and Fittings	397,054	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	331,098	372,484	186,242	-	-	-
	3111005	Purchase of Photocopiers	211,548	-	-	-	-	-
	3111100	**Purchase of Specialised Plant, Equipment and Machinery**	58,470	1,024,235	524,235	-	-	-
	3111112	Purchase of Software	58,470	-	-	-	-	-
	3111113	Purchase of plant machinery and equipment (sewing machines)	-	1,024,235	524,235	-	-	-
	3111114	Education Support-Automation	-	-	-	-	-	-
		Sub Total	19,897,051	25,695,229	30,138,108	15,277,163	16,804,879	18,485,367
ECDE		**Use of Goods and Services**	43,521,637	40,230,825	37,979,478	26,125,153	28,737,668	31,611,435
	2210100	**Utilities Supplies and Services**	102,221	198,080	98,080	-	-	-
	2210101	Electricity Expenses	51,110	140,000	40,000	-	-	-
	2210102	Water and Sewerage charges	51,110	58,080	58,080	-	-	-
	2210200	**Communication Supplies and Services**	574,394	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	306,662	-	-	-	-	-
	2210203	Courier and Postal Services	267,731	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,964,000**	**1,650,000**	**1,050,000**	**950,588**	**1,045,647**	**1,150,211**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	704,000	550,000	450,000	253,775	279,153	307,068
	2210302	Accommodation -domestic	556,000	550,000	300,000	453,358	498,694	548,563
	2210303	Daily Subsistence Allowances	704,000	550,000	300,000	243,455	267,801	294,581
	2210700	**Training Expenses**		**676,817**	**676,817**	**1,338,600**	**1,472,460**	**1,619,706**
	2210708	Trainer Allowance		203,232	203,232	534,324	587,756	646,532
	2210710	Accommodation		250,453	250,453	413,532	454,885	500,374
	2210711	Tuition fees		223,132	223,132	390,744	429,818	472,800
	2210800	**Hospitality Supplies and Services**	**1,175,539**	**1,086,096**	**686,096**	**1,697,209**	**1,866,930**	**2,053,623**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	868,877	1,086,096	686,096	1,042,564	1,146,820	1,261,502
	2210802	Board, committees, conferences &seminars	306,662	-	-	654,645	720,110	792,120
	2211000	**Specialised Materials and Supplies**	**8,561,930**	**10,000,000**	-	-	-	-
	2211009	Education and Library Supplies (ECD Capitation)	8,561,930	10,000,000	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	**580,000**	**580,000**	**673,135**	**740,449**	**814,493**
	2211201	Refined Fuels and Lubricants for Transport	-	580,000	580,000	673,135	740,449	814,493
	2211300	**Other Operating Expenses**	**30,980,000**	**26,039,832**	**34,888,485**	**21,465,621**	**23,612,183**	**25,973,401**
	2211399	Monitoring and evaluation(tracking of ECDE projects)	980,000	801,334	501,334	700,075	770,083	847,091
	2211399	School Meals Nutrition Intervention Programme	30,000,000	25,238,498	34,387,151	20,765,546	22,842,101	25,126,311
	2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	-	-	-	-	-	-
	2220101	Maintenance Expenses - Motor Vehicles	-	-	-	-	-	-
	2220200	**Routine Maintenance - Other Assets**	**163,554**	-	-	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	61,333	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations -- Non-residential	-	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	102,221	-	-	-	-	-
		Acquisition of Non-Financial Assets	**4,444,490**	**9,344,679**	**4,678,621**	**1,106,435**	**1,217,079**	**1,338,786**
	3111000	**Purchase of Office Furniture and General Equipment**	**4,386,019**	**4,344,679**	**4,678,621**	**1,106,435**	**1,217,079**	**1,338,786**
	3111001	Purchase of Office Furniture and Fittings	3,421,054	4,012,564	1,500,000	1,106,435	1,217,079	1,338,786
	3111002	Purchase of Computers, Printers and other IT Equipment-ECD	584,703	-	3,012,564	-	-	-
	3111005	Purchase of Photocopiers	380,262	332,115	166,057	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111100	**Purchase of Specialised Plant, Equipment and Machinery**	58,470	5,000,000	-	-	-	-
	3111112	Purchase of Software(Automation of bursary application	58,470	5,000,000	-	-	-	-
		Sub Total	47,966,127	49,575,504	42,658,099	27,231,588	29,954,747	32,950,221
Quality Assurance and Standards and Human Resource		**Use of Goods and Services**	8,046,561	1,630,587	730,587	4,006,037	4,406,641	4,847,305
	2210200	**Communication Supplies and Services**	91,999	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	81,777	-	-	-	-	-
	2210203	Courier and Postal Services	10,222	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	1,888,407	-	-	780,430	858,473	944,320
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	424,435	-	-	259,414	285,355	313,891
	2210302	Accommodation +domestic	826,650	-	-	245,352	269,887	296,876
	2210303	Daily Subsistence Allowances	637,322	-	-	275,664	303,230	333,553
	2210500	**Printing , Advertising and Information Supplies and Services**	1,490,184	-	-	666,609	733,270	806,597
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	61,333	-	-	150,754	165,829	182,412
	2210504	advertising awareness	664,435	-	-	265,855	292,441	321,685
	2210505	Trade shows	764,416	-	-	250,000	275,000	302,500
	2210700	**Training Expenses**	1,746,637	840,187	440,187	1,041,838	1,146,022	1,260,624
	2210708	trainer allowance	817,766	301,646	151,646	212,543	233,797	257,177
	2210710	Accommodation	511,104	265,487	115,487	464,646	511,111	562,222
	2210711	Tuition fees	417,766	273,054	173,054	364,649	401,114	441,225
	2210800	**Hospitality Supplies and Services**	408,883	290,400	290,400	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	255,552	290,400	290,400	-	-	-
	2210802	Board, committees, conferences &seminars	153,331	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	-	-	-	374,562	412,018	453,220
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	-	-	-	-	-
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	374,562	412,018	453,220
	2211300	**Other Operating Expenses**	2,420,450	500,000	-	1,142,598	1,256,858	1,382,544
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	61,333	-	-	-	-	-
	2211399	Co-curriculum activities	320,000	-	-	686,560	755,216	830,738
	2211399	Quality Assurance and Standards	805,518	500,000	-	456,038	501,642	551,806
	2211399	Education Task force	1,293,600	-	-	-	-	-
		Acquisition of Non-Financial Assets	1,031,992	-	-	505,482	556,030	611,633

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111000	Purchase of Office Furniture and General Equipment	1,031,992	-	-	505,482	556,030	611,633
	3111001	Purchase of Office Furniture and Fittings	480,000	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	398,661	-	-	295,030	324,533	356,986
	3111005	Purchase of Photocopiers	153,331	-	-	210,452	231,497	254,647
		Sub Total	9,078,553	1,630,587	730,587	4,511,519	4,962,671	5,458,938
		TOTAL	715,047,533	721,344,017	649,922,923	688,840,084	757,724,092	833,496,502
		Compensation to Employees	461,875,191	461,875,191	512,697,256	560,557,817	616,613,599	678,274,959
		Use of Goods and Services	109,372,232	86,845,565	99,456,237	64,003,875	70,404,263	77,444,689
		Acquisition of Non-Financial Assets	8,500,110	12,323,261	8,169,430	3,278,392	3,606,231	3,966,854
		Grants and Transfers	135,300,000	160,300,000	29,600,000	61,000,000	67,100,000	73,810,000
			715,047,533	721,344,017	649,922,923	688,840,084	757,724,092	833,496,502
4. The County Treasury and Economic Planning								
	2100000	COMPENSATION OF EMPLOYEES	396,321,279	366,321,279	263,602,562	300,114,571	330,126,028	363,138,631
	2110100	Basic salary+ Permanent Employees	184,659,654	240,359,652	164,920,589	198,390,276	218,229,304	240,052,234
	2110199	Basic Salary civil services	184,659,654	240,359,652	164,920,589	198,390,276	218,229,304	240,052,234
	2110200	Basic Wages - Temporary Employees	2,665,255	2,241,400	2,241,400	2,465,540	2,712,094	2,983,303
	2110202	Casual Labour - Others	2,665,255	2,241,400	2,241,400	2,465,540	2,712,094	2,983,303
	2110300	Personal Allowance +Paid as Part of Salary	176,929,091	91,651,469	60,709,467	73,527,649	80,880,414	88,968,455
	2110301	House Allowance	50,516,412	54,616,412	38,525,200	49,768,128	54,744,941	60,219,435
	2110309	Special Duty Allowance	1,146,990	1,061,689	637,118	637,118	700,830	770,913
	2110312	Top Up Allowance	1,462,134	2,024,224	-	-	-	-
	2110314	Transport Allowance	18,004,657	28,004,657	16,707,640	18,707,640	20,578,404	22,636,244
	2110314	Staff Salary arrears	50,000,000	-	-	-	-	-
	2110315	Extraneous Allowance			-		-	-
	2110318	Non+practising	470,667	516,256	371,652	371,652	408,817	449,699
	2110320	Leave Allowance	5,328,231	5,428,231	4,043,111	4,043,111	4,447,422	4,892,164
	2110322	Health Service Allowance	50,000,000	-	424,746	-	-	-
	2120100	Employer Contributions to Compulsory National Social Security Schemes	32,067,279	32,068,758	35,731,106	25,731,106	28,304,217	31,134,638
	2120103	Employer contribution to staff Pension scheme	26,622,954	26,622,954	32,376,821	22,376,821	24,614,503	27,075,953
	2120103	Housing Levy	5,444,325	5,445,804	3,354,285	3,354,285	3,689,714	4,058,685
Finance	2210000	Use of Goods and Services	147,781,841	195,514,915	341,480,504	212,427,435	233,670,178	257,037,196
	2210100	Utilities Supplies and Services	883,275	1,952,050	1,252,050	1,252,050	1,377,255	1,514,981
	2210101	Electricity Expenses	382,275	1,400,950	1,000,950	1,000,950	1,101,045	1,211,150
	2210102	Water and Sewerage charges	501,000	551,100	251,100	251,100	276,210	303,831
	2210200	Communication Supplies and Services	400,380	440,000	240,000	240,000	264,000	290,400
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	240,000	264,000	164,000	164,000	180,400	198,440
	2210203	Courier and Postal Services	160,380	176,000	76,000	76,000	83,600	91,960
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	6,168,000	8,991,000	4,091,000	32,291,000	35,520,100	39,072,110
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,520,000	2,500,000	1,000,000	16,000,000	17,600,000	19,360,000
	2210302	Accommodation + Domestic	2,408,000	3,311,000	1,511,000	3,511,000	3,862,100	4,248,310
	2210303	Daily Subsistence Allowances	2,240,000	3,180,000	1,580,000	12,780,000	14,058,000	15,463,800

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**	**1,920,000**	**20,000,000**	**26,000,000**	**36,000,000**	**39,600,000**	**43,560,000**
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	8,000,000	16,000,000	21,000,000	23,100,000	25,410,000
	2210402	Accommodation - Foreign	1,120,000	12,000,000	10,000,000	6,000,000	6,600,000	7,260,000
	2210403	Daily Subsistence Allowances				9,000,000	9,900,000	10,890,000
	2210500	**Printing , Advertising and Information Supplies and Services**	**6,638,264**	**10,700,000**	**10,180,954**	**6,674,000**	**7,341,400**	**8,075,540**
	2210502	Publishing and Printing Services (Accountable documents, budget documents, photocopying services)	6,083,544	9,936,000	10,006,954	6,500,000	7,150,000	7,865,000
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	272,000	374,000	174,000	174,000	191,400	210,540
	2210505	Trade shows/ Exhibitions	282,720	390,000	-	-	-	-
	2210600	**Rentals of Produced Assets**	-	-	-	-	-	-
	2210603	Rents and Rates - Non-residential	-	-	-	-	-	-
	2210700	**Training Expenses**	**9,360,480**	**20,000,000**	**103,000,000**	**13,500,000**	**14,850,000**	**16,335,000**
	2210708	Trainer allowance	3,200,000	7,000,000	6,000,000	6,500,000	7,150,000	7,865,000
	2210710	Accommodation	6,160,480	13,000,000	7,000,000	7,000,000	7,700,000	8,470,000
	2210799	Kenya Devolution Support Programme (KDSP)	-	-	90,000,000	-	-	-
	2210800	**Hospitality Supplies and Services**	**8,326,308**	**7,194,461**	**6,039,566**	**8,039,566**	**8,843,523**	**9,727,875**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,455,028	4,246,451	4,091,556	6,091,556	6,700,712	7,370,783
	2210802	Board, committees, conferences &seminars - Including CBEF	2,871,280	2,948,010	1,948,010	1,948,010	2,142,811	2,357,092
	2210900	**Insurance costs**	**30,100,000**	**25,000,000**	**26,792,465**	**25,000,000**	**27,500,000**	**30,250,000**
	2210904	Motor vehicle insurances	30,100,000	25,000,000	26,792,465	25,000,000	27,500,000	30,250,000
	2211000	**Specialised Materials and Supplies**	**1,144,240**	**820,330**	-	-	-	-
	2211009	Education and Library Supplies	184,000	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	960,240	820,330	-	-	-	-
	2211100	**Office and General Supplies and Services**	**4,924,377**	**5,370,874**	**8,420,462**	**6,282,452**	**6,910,697**	**7,601,767**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	3,200,937	4,001,144	7,050,732	5,400,000	5,940,000	6,534,000
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	1,723,440	1,369,730	1,369,730	882,452	970,697	1,067,767
	2211200	**Fuel Oil and Lubricants**	-	**5,000,000**	**5,000,000**	**5,856,345**	**6,441,980**	**7,086,177**
	2211201	Refined Fuels and Lubricants for Transport	-	5,000,000	5,000,000	5,856,345	6,441,980	7,086,177
	2211300	**Other Operating Expenses**	**76,017,317**	**84,731,200**	**146,469,007**	**73,297,022**	**80,626,724**	**88,689,396**
	2211301	Bank Services Commission & Charges	640,000	880,000	880,000	880,000	968,000	1,064,800
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,401,600	1,927,200	1,927,200	1,927,200	2,119,920	2,331,912

Sign: ..... **Date 5th of August, 2025**

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211309	KRA arrears			35,000,000	-	-	-
	2211309	Field Operational Allowance			-	-	-	-
	2211310	Contracted Professional Services	11,662,052	7,474,000	3,774,000	2,774,000	3,051,400	3,356,540
	2211310	Contracted Professional Services- Webtribe ltd			5,000,000	11,328,015	12,460,816	13,706,898
	2211399	Publicity (Branded materials and calendars)	880,000	-	-	-	-	-
	2211399	Budget Preparation Expenses	15,550,000	24,000,000	22,187,807	20,187,807	22,206,588	24,427,246
	2211399	Public participation	23,414,081	20,000,000	25,500,000	16,200,000	17,820,000	19,602,000
	2211399	Capacity Building	18,869,584	27,000,000	24,200,000	20,000,000	22,000,000	24,200,000
	2211399	Preparation of County Integrated Development Plan (CIDP-2023-2027)	-	-	-	-	-	-
	2211399	Lake Region Economic Bloc-LREB	-	-	25,000,000	-	-	-
	2211399	County Statistical Data Support	-	-	-	-	-	-
	2211399	Resource mobilization	2,000,000	1,750,000	1,500,000	-	-	-
	2211399	Task force Expenses and Allowances	-	-	-	-	-	-
	2211399	Policy formulation and desermination	1,600,000	1,700,000	1,500,000	-	-	-
	2211399	Tagging of County Assets	-	-	-	-	-	-
	2211399	Other Operating Expenses-administration cost-Bukhayo Central	-	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	**3,500,000**	**3,500,000**	**3,500,000**	**3,850,000**	**4,235,000**
	2220101	Maintenance Expenses + Motor Vehicles	-	3,500,000	3,500,000	3,500,000	3,850,000	4,235,000
	2220200	**Routine Maintenance + Other Assets**	**1,899,200**	**1,815,000**	**495,000**	**495,000**	**544,500**	**598,950**
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	360,000	495,000	495,000	495,000	544,500	598,950
	2220205	Maintenance of Buildings and Stations + Non-residential	-	-	-	-	-	-
	2220206	Maintenance of Other Infrastructure works	339,200	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	1,200,000	1,320,000	-	-	-	-
		Grants and Transfers						
	2640200	**Emergency Relief**	**5,999,895**	-	-	-	-	-
	2640201	Emergency Relief	5,999,895	-	-	-	-	-
		Other Expenses						
	2810200	**Civil Contingency Reserves**	**35,800,000**	**20,000,000**	**15,000,000**	**15,000,000**	-	-
	2810205	Emergency Fund	35,800,000	20,000,000	15,000,000	15,000,000	-	-
	3100000	**Acquisition of Non-Financial Assets**	**4,196,000**	**4,769,500**	**6,269,500**	**3,269,500**	**3,596,450**	**3,956,095**
	3110700	**Purchase of Vehicles and Other Transport Equipment**	-	-	-	-	-	-
	3110701	Purchase of Motor Vehicle	-	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	**4,196,000**	**4,769,500**	**6,269,500**	**3,269,500**	**3,596,450**	**3,956,095**
	3111001	Purchase of Office Furniture and Fittings	2,580,000	2,547,500	2,047,500	1,047,500	1,152,250	1,267,475

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111002	Purchase of Computers, Printers and other IT Equipment	1,616,000	2,222,000	4,222,000	2,222,000	2,444,200	2,688,620
		Gross Expenditure ... Kshs.	**590,099,015**	**586,605,694**	**626,352,566**	**530,811,506**	**567,392,656**	**624,131,922**
				-				
Accounting Services	**2210000**	**Use of Goods and Services**	**13,175,776**	**27,601,978**	**21,501,978**	**37,501,978**	**41,252,176**	**45,377,393**
	2210200	**Communication Supplies and Services**	**72,000**	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	40,000	-	-	-	-	-
	2210203	Courier and Postal Services	32,000	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,328,160**	**17,071,220**	**10,771,220**	**22,771,220**	**25,048,342**	**27,553,176**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	440,000	5,400,000	3,200,000	10,200,000	11,220,000	12,342,000
	2210302	Accommodation + Domestic	2,080,000	7,460,000	4,560,000	3,560,000	3,916,000	4,307,600
	2210303	Daily Subsistence Allowances	808,160	4,211,220	3,011,220	9,011,220	9,912,342	10,903,576
	2210500	**Printing, Advertising and Information Supplies and Services**	**647,376**	**1,890,142**	**1,890,142**	**890,142**	**979,156**	**1,077,072**
	2210502	Publishing and Printing Services	603,376	1,829,642	1,829,642	829,642	912,606	1,003,867
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	44,000	60,500	60,500	60,500	66,550	73,205
	2210700	**Training Expenses**	**4,316,160**	**4,250,000**	**2,250,000**	**2,250,000**	**2,475,000**	**2,722,500**
	2210708	Trainer allowance	1,144,960	1,100,000	600,000	600,000	660,000	726,000
	2210710	Accommodation	1,200,000	1,150,000	650,000	650,000	715,000	786,500
	2210711	Tuition fees	1,971,200	2,000,000	1,000,000	1,000,000	1,100,000	1,210,000
	2210800	**Hospitality Supplies and Services**	**3,720,448**	**3,390,616**	**2,590,616**	**9,590,616**	**10,549,678**	**11,604,645**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,080,000	2,510,000	2,010,000	9,010,000	9,911,000	10,902,100
	2210802	Board, committees, conferences &seminars	640,448	880,616	580,616	580,616	638,678	702,545
	2211000	**Specialised Materials and Supplies**	**1,091,632**	-	-	-	-	-
	2211009	Education and Library Supplies	51,200	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	1,040,432	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	**1,000,000**	**4,000,000**	**2,000,000**	**2,200,000**	**2,420,000**
	2211201	Refined Fuels and Lubricants for Transport	-	1,000,000	4,000,000	2,000,000	2,200,000	2,420,000
	2211300	**Other Operating Expenses**	-	-	-	-	-	-
	2211310	Professional Contracted Services-County Asset Valuation	-		-		-	-
		Sub Total	**13,175,776**	**27,601,978**	**21,501,978**	**37,501,978**	**41,252,176**	**45,377,393**
			-		-			
Revenue	**2210000**	**Use of Goods and Services**	**8,418,524**	**13,657,440**	**12,657,440**	**12,657,440**	**13,923,184**	**15,315,502**
	2210200	**Communication Supplies and Services**	**98,536**	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	65,690	-	-	-	-	-
	2210203	Courier and Postal Services	32,846	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	5,031,122	4,407,440	2,907,440	2,907,440	3,198,184	3,518,002
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,534,802	1,500,000	1,000,000	1,000,000	1,100,000	1,210,000
	2210302	Accommodation + Domestic	1,496,320	1,557,440	1,057,440	1,057,440	1,163,184	1,279,502
	2210303	Daily Subsistence Allowances	2,000,000	1,350,000	850,000	850,000	935,000	1,028,500
	2210500	**Printing , Advertising and Information Supplies and Services**	1,200,000	1,150,000	2,150,000	2,150,000	2,365,000	2,601,500
	2210502	Publishing and Printing Services	1,200,000	1,150,000	2,150,000	2,150,000	2,365,000	2,601,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210700	**Training Expenses**	1,156,426	2,000,000	1,500,000	1,500,000	1,650,000	1,815,000
	2210708	Trainer allowance	277,922	382,142	382,142	382,142	420,356	462,392
	2210710	Accommodation	878,505	1,007,944	507,944	507,944	558,738	614,612
	2210711	Tuition fees	-	609,914	609,914	609,914	670,905	737,996
	2210800	**Hospitality Supplies and Services**	932,440	1,100,000	1,100,000	1,100,000	1,210,000	1,331,000
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000	1,100,000	1,100,000	1,100,000	1,210,000	1,331,000
	2210802	Board, committees, conferences &seminars	132,440	-	-	-	-	-
	2211000	**Specialised Materials and Supplies**	-	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	4,000,000	4,000,000	4,000,000	4,400,000	4,840,000
	2211201	Refined Fuels and Lubricants for Transport	-	4,000,000	4,000,000	4,000,000	4,400,000	4,840,000
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	1,000,000	1,000,000	1,000,000	1,100,000	1,210,000
	2220101	Maintenance Expenses + Motor Vehicles	-	1,000,000	1,000,000	1,000,000	1,100,000	1,210,000
	3100000	**Acquisition of Non-Financial Assets**	4,700,000	2,850,000	17,850,000	2,350,000	2,585,000	2,843,500
	3110700	**Purchase of Vehicles and Other Transport Equipment**		-	15,000,000	-	-	-
	3110701	Purchase of Motor Vehicle			15,000,000		-	-
	3111000	**Purchase of Office Furniture and General Equipment**	4,700,000	2,850,000	2,850,000	2,350,000	2,585,000	2,843,500
	3111001	Purchase of Office Furniture and Fittings	1,200,000	1,000,000	1,000,000	500,000	550,000	605,000
	3111002	Purchase of Computers, Printers and other IT Equipment	3,500,000	1,850,000	1,850,000	1,850,000	2,035,000	2,238,500
		Sub Total	13,118,524	16,507,440	30,507,440	15,007,440	16,508,184	18,159,002
Budget	2210000	Use of Goods and Services	26,785,920	30,330,785	28,794,975	39,590,735	43,549,808	47,904,789
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	5,912,240	5,719,619	6,627,174	3,356,619	3,692,281	4,061,509
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,120,160	2,000,000	4,470,555	1,200,000	1,320,000	1,452,000
	2210302	Accommodation + Domestic	2,032,080	1,294,110	1,094,110	1,094,110	1,203,521	1,323,873

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210303	Daily Subsistence Allowances	1,760,000	2,425,509	1,062,509	1,062,509	1,168,760	1,285,636
	2210500	**Printing , Advertising and Information Supplies and Services**	2,156,008	2,415,011	2,415,011	2,415,011	2,656,512	2,922,163
	2210502	Publishing and Printing Services	2,120,008	2,415,011	2,415,011	2,415,011	2,656,512	2,922,163
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	36,000	-	-	-	-	-
	2210600	**Rentals of Produced Assets**	-	-	-	-	-	-
	2210604	Hire of Transport	-	-	-	-	-	-
	2210700	**Training Expenses**	5,016,000	6,250,000	3,550,000	8,550,000	9,405,000	10,345,500
	2210708	Trainer allowance	1,256,000	1,500,000	1,000,000	1,000,000	1,100,000	1,210,000
	2210710	Accommodation	1,920,000	2,400,000	1,500,000	1,500,000	1,650,000	1,815,000
	2210711	Tuition fees	1,840,000	2,350,000	1,050,000	6,050,000	6,655,000	7,320,500
	2210800	**Hospitality Supplies and Services**	6,240,680	7,080,935	8,980,935	2,552,550	2,807,805	3,088,586
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,400,400	5,050,550	7,950,550	2,050,550	2,255,605	2,481,166
	2210802	Board, committees, conferences &seminars	1,840,280	2,030,385	1,030,385	502,000	552,200	607,420
	2211000	**Specialised Materials and Supplies**	-	-	-	-	-	-
	2211009	Education and Library Supplies	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	4,402,592	3,159,920	2,016,555	2,016,555	2,218,211	2,440,032
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,320,192	2,100,000	1,500,000	1,500,000	1,650,000	1,815,000
	2211102	Supplies and Accessories for Computers and Printers	2,082,400	1,059,920	516,555	516,555	568,211	625,032
	2211200	**Fuel Oil and Lubricants**	-	1,500,000	1,500,000	700,000	770,000	847,000
	2211201	Refined Fuels and Lubricants for Transport	-	1,500,000	1,500,000	700,000	770,000	847,000
	2211300	**Other Operating Expenses**	3,058,400	4,205,300	3,705,300	20,000,000	22,000,000	24,200,000
	2211399	Budget preparation	3,058,400	4,205,300	3,705,300	20,000,000	22,000,000	24,200,000
	3100000	**Acquisition of Non-Financial Assets**	3,200,000	4,400,000	2,621,407	1,246,752	1,371,427	1,508,570
	3110700	**Purchase of Vehicles and Other Transport Equipment**		-	-	-	-	-
	3110701	Purchase of Motor Vehicle		-		-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	3,200,000	4,400,000	2,621,407	1,246,752	1,371,427	1,508,570
	3111001	Purchase of Office Furniture and Fittings	1,600,000	2,200,000	871,802	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	1,600,000	2,200,000	1,749,605	1,246,752	1,371,427	1,508,570
		Sub Total	29,985,920	34,730,785	31,416,382	40,837,487	44,921,236	49,413,359
Internal Audit		**Use of Goods and Services**	16,040,920	13,351,841	9,951,841	8,379,073	9,216,980	10,138,678
	2210100	**Utilities Supplies and Services**	141,600	-	-	-	-	-
	2210101	Electricity Expenses	43,200	-	-	-	-	-
	2210102	Water and Sewerage charges	98,400	-	-	-	-	-
	2210200	**Communication Supplies and Services**	73,600	-	-	50,000	55,000	60,500

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	40,000	-	-	50,000	55,000	60,500
	2210203	Courier and Postal Services	33,600	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,320,960**	**6,156,019**	**3,256,019**	**2,746,019**	**3,020,621**	**3,322,683**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	896,000	2,219,117	1,019,117	1,019,117	1,121,029	1,233,132
	2210302	Accommodation + Domestic	656,000	651,302	651,302	551,302	606,432	667,075
	2210303	Daily Subsistence Allowances	880,960	2,050,000	1,050,000	550,000	605,000	665,500
	2210310	Field Operational Allowance	888,000	1,235,600	535,600	625,600	688,160	756,976
	2210500	**Printing , Advertising and Information Supplies and Services**	**1,016,872**	**664,227**	**664,227**	**664,227**	**730,650**	**803,715**
	2210502	Publishing and Printing Services	984,872	664,227	664,227	664,227	730,650	803,715
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	32,000	-	-	-	-	-
	2210600	**Rentals of Produced Assets**	-	-	-	-	-	-
	2210604	Hire of Transport	-	-	-	-	-	-
	2210700	**Training Expenses**	**1,596,720**	**1,992,824**	**1,992,824**	**1,962,700**	**2,158,970**	**2,374,867**
	2210708	Trainer allowance	182,960	-	-	-	-	-
	2210710	Accommodation	686,400	746,484	746,484	740,000	814,000	895,400
	2210711	Tuition fees	727,360	1,246,340	1,246,340	1,222,700	1,344,970	1,479,467
	2210800	**Hospitality Supplies and Services**	**7,211,402**	**3,010,290**	**2,510,290**	**1,915,000**	**2,106,500**	**2,317,150**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,449,570	808,000	808,000	308,000	338,800	372,680
	2210802	Board, committees, conferences &seminars (Audit Committee)	3,761,832	2,202,290	1,702,290	1,607,000	1,767,700	1,944,470
	2211000	**Specialised Materials and Supplies**	**36,000**	-	-	-	-	-
	2211009	Education and Library Supplies	36,000	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	**2,473,526**	**1,315,681**	**1,315,681**	**828,327**	**911,160**	**1,002,276**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	344,736	474,012	474,012	586,658	645,324	709,856
	2211102	Supplies and Accessories for Computers and Printers	2,128,790	841,669	841,669	241,669	265,836	292,419
	2211200	**Fuel Oil and Lubricants**	-	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**	**170,240**	**212,800**	**212,800**	**212,800**	**234,080**	**257,488**
	2220202	Maintenance of Office Furniture and Equipment	170,240	212,800	212,800	212,800	234,080	257,488
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
	3100000	**Acquisition of Non-Financial Assets**	**1,248,332**	**2,046,341**	**2,046,341**	**1,346,341**	**1,480,975**	**1,629,073**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111000	Purchase of Office Furniture and General Equipment	1,248,232	2,046,341	2,046,341	1,346,341	1,480,975	1,629,073
	3111001	Purchase of Office Furniture and Fittings	886,632	800,001	800,001	200,001	220,001	242,001
	3111002	Purchase of Computers, Printers and other IT Equipment	361,600	1,246,340	1,246,340	1,146,340	1,260,974	1,387,071
		TOTAL	17,289,152	15,398,182	11,998,182	9,725,414	10,697,955	11,767,751
Supply Chain Management	2210000	Use of Goods and Services	12,414,632	15,042,569	10,752,669	17,752,669	19,527,936	21,480,729
	2210200	Communication Supplies and Services	109,600	93,500	93,500	93,500	102,850	113,135
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	68,000	93,500	93,500	93,500	102,850	113,135
	2210203	Courier and Postal Services	41,600	-	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	3,818,712	5,430,499	3,430,499	3,430,499	3,773,549	4,150,904
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	887,440	1,300,000	800,000	800,000	880,000	968,000
	2210302	Accommodation + Domestic	924,872	1,271,699	771,699	771,699	848,869	933,756
	2210303	Daily Subsistence Allowances	2,006,400	2,858,800	1,858,800	1,858,800	2,044,680	2,249,148
	2210500	Printing , Advertising and Information Supplies and Services	1,756,240	1,414,830	1,414,830	1,414,830	1,556,313	1,711,944
	2210502	Publishing and Printing Services	1,687,200	1,319,900	1,319,900	1,319,900	1,451,890	1,597,079
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	69,040	94,930	94,930	94,930	104,423	114,865
	2210700	Training Expenses	3,367,360	3,480,000	2,580,000	9,580,000	10,538,000	11,591,800
	2210708	Trainer allowance	736,000	1,000,000	700,000	700,000	770,000	847,000
	2210710	Accommodation	1,688,160	1,300,000	1,000,000	1,000,000	1,100,000	1,210,000
	2210711	Tuition fees	943,200	1,180,000	880,000	7,880,000	8,668,000	9,534,800
	2210800	Hospitality Supplies and Services	2,619,120	3,601,290	3,101,290	3,101,290	3,411,419	3,752,561
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,264,224	1,738,308	1,488,308	1,488,308	1,637,139	1,800,853
	2210802	Board, committees, conferences &seminars	1,354,896	1,862,982	1,612,982	1,612,982	1,774,280	1,951,708
	2211000	Specialised Materials and Supplies	743,600	1,022,450	132,550	132,550	145,805	160,386
	2211009	Education and Library Supplies	96,400	132,550	132,550	132,550	145,805	160,386
	2211016	Purchase of Uniforms and Clothing + Staff	647,200	889,900	-	-	-	-
		SUB TOTAL	12,414,632	15,042,569	10,752,669	17,752,669	19,527,936	21,480,729
Economic Planning		Use of Goods and Services	10,468,505	20,804,322	18,904,322	11,404,322	12,544,754	13,799,230
	2210200	Communication Supplies and Services	-	100,225	100,225	100,225	110,248	121,272
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	100,225	100,225	100,225	110,248	121,272
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,465,430	2,450,000	2,450,000	1,950,000	2,145,000	2,359,500
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	500,000	500,000	500,000	550,000	605,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210302	Accommodation + Domestic	300,000	300,000	300,000	300,000	330,000	363,000
	2210303	Daily Subsistence Allowances	1,665,430	1,650,000	1,650,000	1,150,000	1,265,000	1,391,500
	2210500	**Printing , Advertising and Information Supplies and Services**	**157,480**	**746,138**	**746,138**	**746,138**	**820,752**	**902,827**
	2210502	Publishing and Printing Services	113,342	650,000	650,000	650,000	715,000	786,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	52,000	52,000	52,000	57,200	62,920
	2210504	Advertising awareness	44,138	44,138	44,138	44,138	48,552	53,407
	2210700	**Training Expenses**	**2,332,170**	**1,783,900**	**1,183,900**	**1,183,900**	**1,302,290**	**1,432,519**
	2210708	Trainer allowance	840,840	650,000	450,000	450,000	495,000	544,500
	2210710	Accommodation	806,530	630,000	430,000	430,000	473,000	520,300
	2210711	Tuition fees	684,800	503,900	303,900	303,900	334,290	367,719
	2210800	**Hospitality Supplies and Services**	**2,720,838**	**2,293,612**	**2,293,612**	**1,293,612**	**1,422,973**	**1,565,271**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,216,000	1,143,612	1,143,612	643,612	707,973	778,771
	2210802	Board, committees, conferences &seminars-Sector Working Groups(SWG-coordination activities)	1,504,838	1,150,000	1,150,000	650,000	715,000	786,500
	2211100	**Office and General Supplies and Services**	**1,092,587**	**1,395,900**	**1,095,900**	**1,095,900**	**1,205,490**	**1,326,039**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	803,181	1,045,900	745,900	745,900	820,490	902,539
	2211102	Supplies and Accessories for Computers and Printers	289,406	350,000	350,000	350,000	385,000	423,500
	2211200	**Fuel Oil and Lubricants**	-	**500,000**	**500,000**	**500,000**	**550,000**	**605,000**
	2211201	Refined Fuels and Lubricants for Transport	-	500,000	500,000	500,000	550,000	605,000
	2211300	**Other Operating Expenses**	**1,700,000**	**11,534,547**	**10,534,547**	**4,534,547**	**4,988,002**	**5,486,802**
	2211399	Preparation of County Plans (Sectoral plan(CSP),ADP, Strategic Plan)	1,700,000	2,234,500	1,734,500	1,534,500	1,687,950	1,856,745
	2211399	Public Participation		2,800,047	2,300,047	3,000,047	3,300,052	3,630,057
	2211399	Mid term Review Of CIDP		6,500,000	6,500,000	-	-	-
	3100000	**Acquisition of Non-Financial Assets**	**3,200,000**	**1,000,000**	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	**3,200,000**	**1,000,000**	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	350,000	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	3,200,000	650,000	-	-	-	-
		SUB TOTAL	**13,668,505**	**21,804,322**	**18,904,322**	**11,404,322**	**12,544,754**	**13,799,230**
Monitoring and Evaluation		**Use of Goods and Services**	**5,987,982**	**7,731,492**	**5,831,492**	**5,831,492**	**6,414,641**	**7,056,105**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,611,880**	**3,174,662**	**2,174,662**	**2,174,662**	**2,392,128**	**2,631,341**
	2210303	Daily Subsistence Allowances	971,718	1,034,500	534,500	534,500	587,950	646,745
	2210309	Monitoring and evaluation	1,640,162	2,140,162	1,640,162	1,640,162	1,804,178	1,984,596
	2210700	**Training Expenses**	**1,092,690**	**1,034,940**	**1,034,940**	**1,034,940**	**1,138,434**	**1,252,277**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210708	Trainer allowance	409,857	254,400	254,400	254,400	279,840	307,824
	2210710	Accommodation	304,000	304,000	304,000	304,000	334,400	367,840
	2210711	Tuition fees	378,833	476,540	476,540	476,540	524,194	576,613
	2210800	**Hospitality Supplies and Services**	**310,613**	**1,603,460**	**1,003,460**	**1,003,460**	**1,103,806**	**1,214,187**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	310,613	453,460	453,460	453,460	498,806	548,687
	2210802	Board, committees, conferences &seminars		1,150,000	550,000	550,000	605,000	665,500
	2211100	**Office and General Supplies and Services**	-	**845,630**	**545,630**	**545,630**	**600,193**	**660,212**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	845,630	545,630	545,630	600,193	660,212
	2211300	**Other Operating Expenses**	**1,972,800**	**1,072,800**	**1,072,800**	**1,072,800**	**1,180,080**	**1,298,088**
	2211399	Monitoring and evaluation (Operationalization of M & E Policy)	1,972,800	1,072,800	1,072,800	1,072,800	1,180,080	1,298,088
	3100000	**Acquisition of Non-Financial Assets**	**1,850,000**	**650,000**	-	-	-	-
	3110700	**Purchase of Vehicles and Other Transport Equipment**	-	-	-	-	-	-
	3110701	Purchase of Motor Vehicle		-		-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	**1,850,000**	**650,000**	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	1,850,000	650,000	-	-	-	-
	3111400	**Research, Feasibility studies, project preparation and Design**	-	-	-	-	-	-
	3111401	Prefeasibility, Feasibility and Appraisal studies.	-	-	-	-	-	-
	2211399	Monitoring and evaluation	-	-	-	-	-	-
		SUB TOTAL	**7,837,982**		**5,831,492**	**5,831,492**	**6,414,641**	**7,056,105**
County Bureau Statistics		**Use of Goods and Services**	**10,616,944**	**10,150,652**	**7,100,652**	**5,100,652**	**5,610,717**	**6,171,789**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**633,704**	**1,040,045**	**640,045**	**640,045**	**704,050**	**774,454**
	2210303	Daily Subsistence Allowances	633,704	1,040,045	640,045	640,045	704,050	774,454
	2210500	**Printing , Advertising and Information Supplies and Services**	-	**1,200,498**	**1,000,498**	**1,000,498**	**1,100,548**	**1,210,603**
	2210502	Publishing and Printing Services	-	1,200,498	1,000,498	1,000,498	1,100,548	1,210,603
	2210700	**Training Expenses**	**486,600**	**836,600**	**586,600**	**586,600**	**645,260**	**709,786**
	2210708	Trainer allowance	168,000	168,000	118,000	118,000	129,800	142,780
	2210710	Accommodation	318,600	318,600	218,600	218,600	240,460	264,506
	2210711	Tuition fees	-	350,000	250,000	250,000	275,000	302,500
	2210800	**Hospitality Supplies and Services**	**576,000**	**576,000**	**576,000**	**576,000**	**633,600**	**696,960**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	576,000	576,000	576,000	576,000	633,600	696,960

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210802	Board, committees, conferences &seminars	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	**406,000**	**1,082,869**	**582,869**	**582,869**	**641,156**	**705,271**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	158,000	250,430	250,430	250,430	275,473	303,020
	2211102	Supplies and Accessories for Computers and Printers	248,000	832,439	332,439	332,439	365,683	402,251
	2211300	**Other Operating Expenses**	**8,514,640**	**5,414,640**	**3,714,640**	**1,714,640**	**1,886,104**	**2,074,714**
	2211399	Preparation of County Statistical Abstract (CSA)	6,414,640	3,414,640	2,214,640	1,214,640	1,336,104	1,469,714
	2211399	County Statistical Data Support	2,100,000	2,000,000	1,500,000	500,000	550,000	605,000
		SUB TOTAL	**10,616,944**	**10,150,652**	**7,100,652**	**5,100,652**	**5,610,717**	**6,171,789**
Quality Assurance		**Use of Goods and Services**	**989,000**	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	-	-	-	-	-	-
	2201030 9	Monitoring and evaluation	-	-	-	-	-	-
	2210800	**Hospitality Supplies and Services**	**989,000**	-	-	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	989,000	-	-	-	-	-
	2210802	Board, committees, conferences &seminars	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	-	-	-	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	-	-	-	-	-
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	-	-	-
		SUB TOTAL	**989,000**	-	-	-	-	-
ICT	**2210000**	**Use of Goods and Services**	-	-	-	-	-	-
	2210200	**Communication Supplies and Services**	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210202	Internet Connections	-	-	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	-	-	-	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	-	-	-	-	-
	2210302	Accommodation - Domestic	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	-	-	-	-	-	-
	2210500	**Printing , Advertising and Information Supplies and Services**	-	-	-	-	-	-
	2210502	Publishing and Printing Services	-	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210700	**Training Expenses**	-	-	-	-	-	-
	2210708	Trainer allowance	-	-	-	-	-	-
	2210710	Accommodation	-	-	-	-	-	-
	2210711	Tuition fees	-	-	-	-	-	-
	2210800	**Hospitality Supplies and Services**	-	-	-	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	-	-	-	-	-
	2210802	Board, committees, conferences & seminars	-	-	-	-	-	-
	2211000	**Specialised Materials and Supplies**	-	-	-	-	-	-
	2211009	Education and Library Supplies	-	-	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	-	-	-	-	-	-
		Acquisition of Non-Financial Assets	-	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
	3111100	**Purchase of Specialised Plant, Equipment and Machinery**	-	-	-	-	-	-
	3111112	Purchase of Software	-	-	-	-	-	-
			-	-	-	-	-	-
		GROSS EXPENDITURE.....KSHS	**709,195,450**	**727,841,622**	**764,365,683**	**673,972,960**	**724,870,256**	**797,357,281**
		Compensation to Employees	396,321,279	366,321,279	263,602,562	300,114,571	330,126,028	363,138,631
		Use of Goods and Services	252,680,044	334,185,994	456,975,873	350,645,796	385,710,375	424,281,413
		Acquisition of Non-Financial Assets	18,394,232	15,715,841	28,787,248	8,212,593	9,033,852	9,937,238
		Grants and Transfer	5,999,895	-	-	-	-	-
		Other Expenses	35,800,000	20,000,000	15,000,000	15,000,000	-	-
			709,195,450	**736,223,114**	**764,365,683**	**673,972,960**	**724,870,256**	**797,357,281**
5. Youth, Sports, Culture, Gender, Creative Arts and Social Services								
		Compensation to Employees	**48,151,964**	**48,151,963**	**52,503,935**	**52,513,808**	**57,765,189**	**63,541,708**
	2110100	**Basic salary+ Permanent Employees**	**33,399,840**	**33,399,840**	**31,754,784**	**31,122,744**	**34,235,018**	**37,658,520**
	2110101	Basic Salary civil services	33,399,840	33,399,840	31,754,784	31,122,744	34,235,018	37,658,520
	2110200	**Basic Wages - Temporary Employees**	**2,000,000**	**2,000,000**	**2,000,000**	**3,000,000**	**3,300,000**	**3,630,000**
	2110202	Casual Labour - Others	2,000,000	2,000,000	2,000,000	3,000,000	3,300,000	3,630,000
	2110300	**Personal Allowance +Paid as Part of Salary**	**10,176,680**	**10,163,910**	**13,070,994**	**13,136,691**	**14,450,360**	**15,895,396**
	2110301	House Allowance	4,630,200	4,630,200	8,478,600	7,066,860	7,773,546	8,550,901
	2110314	Transport Allowance	2,820,000	2,820,000	3,998,784	2,952,000	3,247,200	3,571,920
	2110315	Extraneous Allowance		150,000	2,400	150,000	165,000	181,500
	2110320	Leave Allowance	238,000	238,000	591,210	583,287	641,616	705,777
	2110321	Administrative Allowance	2,488,480	2,325,710	-	2,364,544	2,622,998	2,885,298

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2120100	**Employer Contributions to Compulsory National Social Security Schemes**	**2,575,444**	**2,588,213**	**5,678,157**	**5,254,373**	**5,779,810**	**6,357,791**
	2120103	Employer contribution to staff Pension scheme	1,895,366	1,895,366	5,030,019	4,618,773	5,080,650	5,588,715
	2120103	Housing Levy	680,078	692,847	648,138	635,600	699,160	769,076
		Use of Goods and Services	**56,413,640**	**35,370,484**	**85,143,984**	**87,255,000**	**95,980,500**	**105,578,550**
	2210100	**Utilities Supplies and Services**	**200,000**	**200,000**	**200,000**	**100,000**	**110,000**	**121,000**
	2210101	Electricity Expenses	100,000	200,000	200,000	100,000	110,000	121,000
	2210102	Water and Sewerage charges	100,000	-	-	-	-	-
	2210200	**Communication Supplies and Services**	**300,000**	**270,484**	**270,484**	**250,000**	**275,000**	**302,500**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000	-	-	-	-	-
	2210202	Internet Connections		170,484	170,484	200,000	220,000	242,000
	2210203	Courier and Postal Services	100,000	100,000	100,000	50,000	55,000	60,500
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**4,300,000**	-	**1,400,000**	**1,500,000**	**1,650,000**	**1,815,000**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,600,000	-	1,400,000	500,000	550,000	605,000
	2210302	Accommodation +domestic	800,000	-	-	-	-	-
	2210303	Daily Subsistence Allowances	1,900,000	-	-	1,000,000	1,100,000	1,210,000
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**	**2,400,000**	**1,600,000**	**3,600,000**	**1,700,000**	**1,870,000**	**2,057,000**
	2210401	Travel Costs (airlines, bus, railway, milsage allowances, etc.)	800,000	600,000	1,600,000	200,000	220,000	242,000
	2210402	Accommodation + Foreign	400,000	-	500,000	-	-	-
	2210403	Daily Subsistence Allowances	1,200,000	1,000,000	1,500,000	1,500,000	1,650,000	1,815,000
	2210500	**Printing , Advertising and Information Supplies and Services**	**350,000**	**100,000**	**100,000**	**1,100,000**	**1,210,000**	**1,331,000**
	2210502	Publishing and Printing Services	320,000	100,000	100,000	600,000	660,000	726,000
	2210503	Subscription to Newspapers	30,000	-	-	-	-	
	2210504	advertising awareness	-	-	-	500,000	550,000	605,000
	2210700	**Training Expenses**	**1,360,000**	**1,500,000**	**700,000**	**1,200,000**	**1,320,000**	**1,452,000**
	2210701	Travel Allowance		1,000,000	500,000	1,000,000	1,100,000	1,210,000
	2210703	Production and printing of training material	80,000	-	-	-	-	-
	2210704	Hire of training facilities and equipment	80,000	-	-	-	-	-
	2210711	Tuition fees	960,000	500,000	200,000	200,000	220,000	242,000
	2210799	Training Expenses + Other	240,000	-	-	-	-	-
	2210800	**Hospitality Supplies and Services**	**8,842,970**	**1,700,000**	**2,523,500**	**2,000,000**	**2,200,000**	**2,420,000**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	7,302,970	1,200,000	2,023,500	1,000,000	1,100,000	1,210,000
	2210802	Boards, committees, conferences &seminars	40,000	500,000	500,000	500,000	550,000	605,000
	2210805	National celebration	1,500,000	-	-	500,000	550,000	605,000
	2211000	**Specialised Materials and Supplies**	**100,000**	-	-	**1,000,000**	**1,100,000**	**1,210,000**
	2211016	Purchase of Uniforms and Clothing + Staff	100,000	-	-	1,000,000	1,100,000	1,210,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211100	**Office and General Supplies and Services**	2,235,390	2,700,000	2,700,000	2,000,000	2,200,000	2,420,000
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,060,369	700,000	700,000	1,000,000	1,100,000	1,210,000
	2211102	Supplies and Accessories for Computers and Printers	835,021	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	340,000	2,000,000	2,000,000	1,000,000	1,100,000	1,210,000
	2211200	**Fuel Oil and Lubricants**	-	3,400,000	3,400,000	2,000,000	2,200,000	2,420,000
	2211201	Refined Fuels and Lubricants for Transport	-	3,400,000	3,400,000	2,000,000	2,200,000	2,420,000
	2211300	**Other Operating Expenses**	35,640,000	23,100,000	69,450,000	73,250,000	80,575,000	88,632,500
	2211305	Contracted Guards and Cleaning Services	1,800,000	-	-	-	-	-
	2211399	Purchase of assistive devices for PLWDs	960,000	-	-	-	-	-
	2211399	Training of youths in entrepreneurship and business development	-	-	-	-	-	-
	2211399	Conduct Leadership trainings for youth council, youth group leaders & serving organizations	-	-	-	-	-	-
	2211399	Community Cultural festivals	1,200,000	-	-	-	-	-
	2211399	Support and Development of County teams	1,100,000	-	-	-	-	-
	2211399	Liquor administrative review committee and inter-agency collaboration	660,000	-	-	-	-	-
	2211399	Kenya and UNESCO celebrations	260,000	-	-	-	-	-
	2211399	Sporting activities-County tournament	11,400,000	5,000,000	7,500,000	6,000,000	6,600,000	7,260,000
	2211399	Youth Entrepreneurship and Employability incubation programme	800,000	-	-	-	-	-
	2211399	Development of Policies and Strategic Plan	1,120,000	-	-	-	-	-
	2211399	Tourism Promotion (Miss Tourism and Local Boat Racing Competition)	1,500,000	-	-	-	-	-
	2211399	KICOSCA games	7,000,000	17,000,000	16,400,000	15,000,000	16,500,000	18,150,000
	2211399	Kenya Youth Intercounties Sports Association (KYISA)	3,000,000	-	-	-	-	-
	2211399	Sporting Activities	4,200,000	-	45,050,000	51,250,000	56,375,000	62,012,500
	2211399	Kenya Music Festivals	640,000	-	-	-	-	-
	2211399	Preparation of planning documents		1,100,000	500,000	1,000,000	1,100,000	1,210,000
	2211399	Liquor licensing boards	-	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	**Ry 585,280**	600,000	600,000	1,050,000	1,155,000	1,270,500
	2220101	Maintenance Expenses + Motor Vehicles	585,280	600,000	600,000	1,050,000	1,155,000	1,270,500
	2220200	**Routine Maintenance + Other Assets**	100,000	200,000	200,000	105,000	115,500	127,050
	2220202	Maintenance of Office Furniture and Equipment	100,000	200,000	200,000	105,000	115,500	127,050
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2220210	Maintenance of Computers, Software, and Networks	-	-	-	-	-	-
		Grants and Transfers						
	2640300	**Grants to Small Businesses, Cooperatives, and Self Employed**	30,500,000	39,400,000	41,800,000	30,900,000	33,990,000	37,389,000
	2640399	Grants to groups	30,500,000	39,400,000	41,800,000	30,900,000	33,990,000	37,389,000
		Acquisition OF Non-Financial Assets	1,190,000	1,100,000	1,100,000	1,700,000	1,870,000	2,057,000
	3111000	**Purchase of Office Furniture and General Equipment**	1,190,000	1,100,000	1,100,000	1,700,000	1,870,000	2,057,000
	3111001	Purchase of Office Furniture and Fittings	60,000	500,000	500,000	700,000	770,000	847,000
	3111002	Purchase of Computers, Printers and other IT Equipment	1,120,000	600,000	600,000	1,000,000	1,100,000	1,210,000
	3111005	Purchase of Photocopiers	10,000	-	-	-	-	-
		SUB TOTAL	136,255,604	124,022,447	180,547,919	172,368,808	189,605,689	208,566,258
Sports		**Use of Goods and Services**		10,300,000	17,600,000	7,137,200	7,850,920	8,636,012
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**		1,400,000	1,400,000	1,260,000	1,386,000	1,524,600
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		500,000	500,000	210,000	231,000	254,100
	2210302	Accommodation +domestic		-	-	-	-	-
	2210303	Daily Subsistence Allowances		900,000	900,000	1,050,000	1,155,000	1,270,500
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**		900,000	900,000	1,000,000	1,100,000	1,210,000
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		-	-	-	-	-
	2210402	Accommodation + Foreign		-	-	-	-	-
	2210403	Daily Subsistence Allowances		900,000	900,000	1,000,000	1,100,000	1,210,000
	2211100	**Office and General Supplies and Services**				1,877,200	2,064,920	2,271,412
	2211103	Sanitary and cleaning materials,				1,877,200	2,064,920	2,271,412
	2211300	**Other Operating Expenses**		8,000,000	15,300,000	3,000,000	3,300,000	3,630,000
	2211310	Provision of Consultancy services- policy document			3,500,000	-	-	-
	2211399	Support and Development of County Teams		2,000,000	-	500,000	550,000	605,000
	2211399	EALASCA games	7,000,000	-	8,300,000	-	-	-
	2211399	KYISA		2,000,000	3,500,000	2,000,000	2,200,000	2,420,000
	2211399	Purchase of Sporting Equipment		4,000,000	-	500,000	550,000	605,000
		SUB TOTAL		10,300,000	17,600,000	7,137,200	7,850,920	8,636,012
Culture and Social Services		**Use of Goods and Services**		14,100,000	10,200,000	10,100,000	11,110,000	12,221,000
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**		1,400,000	1,400,000	1,100,000	1,210,000	1,331,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		500,000	500,000	300,000	330,000	363,000
	2210302	Accommodation +domestic		-	-	-	-	-
	2210303	Daily Subsistence Allowances		900,000	900,000	800,000	880,000	968,000
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**			1,300,000	500,000	550,000	605,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)			300,000	-	-	-
	2210402	Accommodation + Foreign			1,000,000	-	-	-
	2210403	Daily Subsistence Allowances			-	500,000	550,000	605,000
	2210800	**Hospitality Supplies and Services**		**1,500,000**	**1,000,000**	**1,500,000**	**1,650,000**	**1,815,000**
	2210805	National Celebrations		1,500,000	1,000,000	1,500,000	1,650,000	1,815,000
	2211300	**Other Operating Expenses**		**9,700,000**	**6,500,000**	**7,000,000**	**7,700,000**	**8,470,000**
	2211310	Provision of Consultancy services- Busia County Culture and Heritage Policy Development		1,000,000	-	2,000,000	2,200,000	2,420,000
	2211399	Community Cultural Festivals		5,000,000	4,000,000	4,000,000	4,400,000	4,840,000
	2211399	Purchase of assistive Devices for PWDs		1,200,000	1,000,000	1,000,000	1,100,000	1,210,000
	2211399	Community Sensitization and Stakeholder engagement on child protection		1,000,000	500,000	-	-	-
	2211399	Support to Vulnerable Groups		1,500,000	1,000,000	-	-	-
		SUB TOTAL		14,100,000	10,200,000	10,100,000	11,110,000	12,221,000
Youth Affairs		**Use of Goods and Services**		**10,000,001**	**10,600,001**	**7,300,000**	**8,030,000**	**8,833,000**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**		**1,400,000**	**1,000,000**	**1,300,000**	**1,430,000**	**1,573,000**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		300,000	300,000	300,000	330,000	363,000
	2210302	Accommodation +domestic		-	-	-	-	-
	2210303	Daily Subsistence Allowances		1,100,000	700,000	1,000,000	1,100,000	1,210,000
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**			**2,000,000**	**500,000**	**550,000**	**605,000**
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)			1,000,000	-	-	-
	2210402	Accommodation + Foreign			500,000	-	-	-
	2210403	Daily Subsistence Allowances			500,000	500,000	550,000	605,000
	2211300	**Other Operating Expenses**		**8,600,001**	**9,600,001**	**5,500,000**	**6,050,000**	**6,655,000**
	2211399	Youth Mentorship and Entrepreneurship and Business		2,000,000	1,000,000	1,250,000	1,375,000	1,512,500
	2211399	Celebration of youth International days		2,600,001	1,600,001	1,250,000	1,375,000	1,512,500
	2211399	Development of youth policy			3,000,000	-	-	-
	2211399	County Youth Talent Search and Entrepreneurship		2,000,000	2,000,000	2,000,000	2,200,000	2,420,000
	2211399	Training and Capacity Building of Youth Leader and Association		2,000,000	2,000,000	1,000,000	1,100,000	1,210,000
		SUB TOTAL		10,000,001	10,600,001	7,300,000	8,030,000	8,833,000
Tourism		**Use of Goods and Services**		**8,400,000**	**7,500,000**	**5,500,000**	**6,050,000**	**6,655,000**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**		**1,400,000**	**1,400,000**	**1,000,000**	**1,100,000**	**1,210,000**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		500,000	500,000	300,000	330,000	363,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210302	Accommodation -domestic		-	-	-	-	-
	2210303	Daily Subsistence Allowances		900,000	900,000	700,000	770,000	847,000
	2211300	**Other Operating Expenses**		**7,000,000**	**6,100,000**	**4,500,000**	**4,950,000**	**5,445,000**
	2211399	Miss Tourism		3,000,000	3,000,000	3,000,000	3,300,000	3,630,000
	2211399	Mapping and Documenting of Tourism sites and hotels		1,500,000	1,500,000	-	-	-
	2211399	Tourism Promotion and Marketing(wildlife marathon)		1,200,000	600,000	1,500,000	1,650,000	1,815,000
	2211399	Stakeholders Engagement		1,300,000	1,000,000	-	-	-
		SUB TOTAL		**8,400,000**	**7,500,000**	**5,500,000**	**6,050,000**	**6,655,000**
Gender		**Use of Goods and Services**	**10,735,963**	**8,900,000**	**6,200,000**	**6,000,000**	**6,600,000**	**7,260,000**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,640,000**	**1,400,000**	**1,000,000**	**1,500,000**	**1,650,000**	**1,815,000**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	300,000	300,000	300,000	330,000	363,000
	2210302	Accommodation -domestic	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	1,840,000	1,100,000	700,000	1,200,000	1,320,000	1,452,000
	2210800	**Hospitality Supplies and Services**	-	**2,000,000**	**2,000,000**	**3,000,000**	**3,300,000**	**3,630,000**
	2210805	National Celebrations	-	2,000,000	2,000,000	3,000,000	3,300,000	3,630,000
	2211300	**Other Operating Expenses**	**8,095,963**	**5,500,000**	**3,200,000**	**1,500,000**	**1,650,000**	**1,815,000**
	2211329	Policy and Programmes on Gender Violence	2,182,478	1,000,000	600,000	-	-	-
	2211399	Gender Mainstreaming	2,051,901	2,000,000	1,000,000	-	-	-
	2211399	Affirmative Action Development and Management	1,161,584	1,500,000	1,000,000	1,000,000	1,100,000	1,210,000
	2211399	Gender Policy Development and Management	2,700,000	1,000,000	600,000	500,000	550,000	605,000
		Acquisition of Non-Financial Assets	**2,260,728**	-	-	**800,000**	**880,000**	**968,000**
	3111000	**Purchase of Office Furniture and General Equipment**	**2,260,728**	-	-	**800,000**	**880,000**	**968,000**
	3111001	Purchase of Office Furniture and Fittings	661,325	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	638,800	-	-	800,000	880,000	968,000
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	250,763	-	-	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment	415,408	-	-	-	-	-
	3111005	Purchase of Photocopiers	294,432	-	-	-	-	-
		SUB TOTAL	**12,996,691**	**8,900,000**	**6,200,000**	**6,800,000**	**7,480,000**	**8,228,000**
		Gross Expenditure ... Kshs.	**149,252,295**	**175,722,448**	**232,647,920**	**209,206,008**	**230,126,609**	**253,139,270**
		Compensation to Employees	48,151,964	48,151,963	52,503,935	52,513,808	57,765,189	63,541,708
		Use of Goods and Services	67,149,603	87,070,485	137,243,985	123,292,200	135,621,420	149,183,562
		Acquisition of Non-Financial Assets	3,450,728	1,100,000	1,100,000	2,500,000	2,750,000	3,025,000
		Grants and Transfers	30,500,000	39,400,000	41,800,000	30,900,000	33,990,000	37,389,000
			149,252,295	175,722,448	232,647,920	209,206,008	230,126,609	253,139,270
6. Transport, Roads and Public Works								

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
Headquarters		Compensation to Employees	63,476,188	90,476,188	81,490,684	83,555,152	91,910,667	101,101,734
	2110100	Basic salary+ Permanent Employees	36,868,980	52,486,095	50,816,844	52,881,312	58,169,443	63,986,388
	2110101	Basic Salary civil services	36,868,980	52,486,095	50,816,844	52,881,312	58,169,443	63,986,388
	2110200	Basic Wages - Temporary Employees	2,299,200	3,200,000	2,642,701	2,642,700	2,906,970	3,197,667
	2110202	Casual Labour - Others	2,299,200	3,200,000	2,642,701	2,642,700	2,906,970	3,197,667
	2110300	Personal Allowance +Paid as Part of Salary	19,679,935	26,136,356	18,464,616	18,464,615	20,311,077	22,342,184
	2110301	House Allowance	7,731,720	11,172,636	10,700,880	10,700,880	11,770,968	12,948,065
	2110314	Transport Allowance	3,516,000	4,849,553	6,530,784	6,530,784	7,183,862	7,902,249
	2110315	Extraneous Allowance		380,256	388,800	388,800	427,680	470,448
	2110320	Leave Allowance	8,432,215	9,733,911	844,152	844,151	928,566	1,021,423
	2120100	Employer Contributions to Compulsory National Social Security Schemes	4,628,073	8,653,737	9,566,523	9,566,525	10,523,178	11,575,495
	2120103	Pension	3,871,834	7,753,612	8,393,802	8,393,802	9,233,182	10,156,500
	2120103	Housing Levy	756,239	900,125	1,172,721	1,172,723	1,289,995	1,418,995
		Use of Goods and Services	40,195,254	34,864,110	50,997,205	31,312,875	34,444,163	37,888,579
	2210100	Utilities Supplies and Services	393,488	391,860	191,860	391,860	431,046	474,151
	2210101	Electricity Expenses	250,320	262,900	162,900	262,900	289,190	318,109
	2210102	Water and Sewerage charges	143,168	128,960	28,960	128,960	141,856	156,042
	2210200	Communication Supplies and Services	96,274	100,342	100,342	100,342	110,376	121,414
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services ail	96,274	100,342	100,342	100,342	110,376	121,414
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	7,460,683	6,150,854	3,250,854	5,969,854	6,566,839	7,223,523
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,220,000	2,000,000	1,200,000	1,819,000	2,000,900	2,200,990
	2210302	Accommodation +domestic	800,000	2,100,000	1,000,000	2,000,000	2,200,000	2,420,000
	2210303	Daily Subsistence Allowances	1,440,683	2,050,854	1,050,854	2,150,854	2,365,939	2,602,533
	2210500	Printing , Advertising and Information Supplies and Services	912,640	898,800	598,800	898,800	988,680	1,087,548
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	64,000	80,000	80,000	80,000	88,000	96,800
	2210504	advertising awareness	848,640	818,800	518,800	818,800	900,680	990,748
	2210700	Training Expenses	4,936,834	5,471,043	2,921,043	4,672,043	5,139,247	5,653,172
	2210708	Trainer allowance	2,608,701	1,160,877	910,877	1,160,877	1,276,965	1,404,661
	2210710	Accommodation	1,360,400	2,200,500	1,000,500	2,000,500	2,200,550	2,420,605
	2210711	Tuition fees	967,733	2,109,666	1,009,666	1,510,666	1,661,733	1,827,906
	2210800	Hospitality Supplies and Services	5,920,908	1,519,222	3,739,647	1,819,222	2,001,144	2,201,259
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,920,908	1,519,222	3,739,647	1,819,222	2,001,144	2,201,259
	2211000	Specialised Materials and Supplies	241,520	301,900	-	301,900	332,090	365,299
	2211016	Purchase of Uniforms and Clothing + Staff	241,520	301,900	-	301,900	332,090	365,299
	2211100	Office and General Supplies and Services	10,936,488	3,338,590	7,281,314	2,568,355	2,825,191	3,107,710
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	3,561,352	2,036,900	1,836,858	1,436,900	1,580,590	1,738,649

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211102	Supplies and Accessories for Computers and Printers	4,594,416	850,790	1,243,725	680,555	748,611	823,472
	2211103	Sanitary and cleaning materials,	2,780,720	450,900	4,200,731	450,900	495,990	545,589
	2211200	**Fuel Oil and Lubricants**	**1,415,120**	**2,179,900**	**22,179,900**	**2,178,900**	**2,396,790**	**2,636,469**
	2211201	Refined Fuels and Lubricants for Transport	1,415,120	2,179,900	22,179,900	2,178,900	2,396,790	2,636,469
	2211300	**Other Operating Expenses**	**7,074,840**	**12,010,639**	**6,469,755**	**9,910,639**	**10,901,703**	**11,991,873**
	2211305	Contracted Guards and Cleaning Services	3,400,656	2,252,070	1,712,086	2,052,070	2,257,277	2,483,005
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,048	500,060	300,060	500,060	550,066	605,073
	2211310	Contracted Professional Services	-	300,000	-	300,000	330,000	363,000
	2211399	Monitoring of county roads/projects	633,416	1,867,078	1,367,078	1,867,078	2,053,786	2,259,164
	2211399	Bill of Quantities Development	440,000	5,590,531	3,090,531	4,090,531	4,499,584	4,949,543
	2211399	Policy development	2,400,720	1,500,900	-	1,100,900	1,210,990	1,332,089
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	**806,460**	**2,500,960**	**4,263,690**	**2,500,960**	**2,751,056**	**3,026,162**
	2220101	Maintenance Expenses + Motor Vehicles	806,460	2,500,960	4,263,690	2,500,960	2,751,056	3,026,162
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	**2,202,725**	**2,020,548**	**938,383**	**1,800,000**	**1,980,000**	**2,178,000**
	3111000	**Purchase of Office Furniture and General Equipment**	**2,202,725**	**2,020,548**	**938,383**	**1,800,000**	**1,980,000**	**2,178,000**
	3111001	Purchase of Office Furniture and Fittings	1,466,165	500,000	617,835	300,000	330,000	363,000
	3111002	Purchase of Computers, Printers and other IT Equipment	736,560	1,520,548	320,548	1,500,000	1,650,000	1,815,000
		Gross Expenditure ... Kshs.	**105,874,167**	**127,360,846**	**133,426,272**	**116,668,027**	**128,334,830**	**141,168,313**
Roads		**Use of Goods and Services**	**10,630,003**	**11,493,810**	**9,992,010**	**10,993,810**	**12,093,191**	**13,302,510**
	2210200	**Communication Supplies and Services**	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,221,882**	**3,427,353**	**1,727,353**	**3,927,353**	**4,320,088**	**4,752,097**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	722,760	903,450	503,450	903,450	993,795	1,093,175
	2210302	Accommodation +domestic	1,123,112	1,003,890	503,890	1,203,890	1,324,279	1,456,707
	2210303	Daily Subsistence Allowances	1,376,010	1,520,013	720,013	1,820,013	2,002,014	2,202,216
	2210500	**Printing , Advertising and Information Supplies and Services**	-	-	-	-	-	-
	2210504	advertising awareness	-	-	-	-	-	-
	2210700	**Training Expenses**	-	-	-	-	-	-
	2210710	Accommodation	-	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210708	Trainer allowance	-	-	-	-	-	-
	2210800	**Hospitality Supplies and Services**	**611,533**	**764,416**	**764,416**	**764,416**	**840,858**	**924,943**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	611,533	764,416	764,416	764,416	840,858	924,943
	2211000	**Specialised Materials and Supplies**	**806,320**	**550,900**	**2,000,000**	**450,900**	**495,990**	**545,589**
	2211016	Purchase of Uniforms and Clothing + Staff	806,320	550,900	2,000,000	450,900	495,990	545,589
	2211100	**Office and General Supplies and Services**	**963,824**	**2,504,780**	**2,504,780**	**1,504,780**	**1,655,258**	**1,820,784**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	963,824	2,504,780	2,504,780	1,504,780	1,655,258	1,820,784
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	**1,207,920**	**2,510,900**	**1,510,900**	**2,510,900**	**2,761,990**	**3,038,189**
	2211201	Refined Fuels and Lubricants for Transport transport-In house for maintenance of County roads	1,207,920	2,510,900	1,510,900	2,510,900	2,761,990	3,038,189
	2211300	**Other Operating Expenses**	-	-	-	-	-	-
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	-	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	**707,649**	**1,484,561**	**1,484,561**	**1,584,561**	**1,743,017**	**1,917,319**
	2220101	Maintenance Expenses + Motor Vehicles	707,649	1,484,561	1,484,561	1,584,561	1,743,017	1,917,319
	2220200	**Routine Maintenance + Other Assets**	**3,110,875**	**250,900**	-	**250,900**	**275,990**	**303,589**
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	2,910,155	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	200,720	250,900	-	250,900	275,990	303,589
		Acquisition OF Non-Financial Assets	-	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
	3111400	**Research , Feasibility Studies, Project Preparation**	-	-	-	-	-	-
	3111401	Feasibility Study (construction of Busibwabo Bridge)	-	-	-	-	-	-
		Gross Expenditure ... Kshs.	**10,630,003**	**11,493,810**	**9,992,010**	**10,993,810**	**12,093,191**	**13,302,510**
Public Works		**Use of Goods and Services**	**8,221,612**	**10,588,015**	**5,922,115**	**10,239,015**	**11,262,917**	**12,389,208**
	2210200	**Communication Supplies and Services**	**67,952**	**84,940**	**84,940**	**84,940**	**93,434**	**102,777**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	67,952	84,940	84,940	84,940	93,434	102,777
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,569,196**	**3,461,495**	**1,561,495**	**3,661,495**	**4,027,645**	**4,430,409**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	520,700	650,875	550,875	650,875	715,963	787,559
	2210302	Accommodation +domestic	1,440,672	1,300,840	500,840	1,500,840	1,650,924	1,816,016
	2210303	Daily Subsistence Allowances	1,607,824	1,509,780	509,780	1,509,780	1,660,758	1,826,834
	2210500	**Printing , Advertising and Information Supplies and Services**	-	-	-	-	-	-
	2210504	advertising awareness	-	-	-	-	-	-
	2210700	**Training Expenses**	-	-	-	-	-	-
	2210710	Accommodation	-	-	-	-	-	-
	2210708	Trainer allowance	-	-	-	-	-	-
	2210800	**Hospitality Supplies and Services**	**1,766,208**	**1,857,760**	**1,057,760**	**1,857,760**	**2,043,536**	**2,247,890**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,766,208	1,857,760	1,057,760	1,857,760	2,043,536	2,247,890
	2211000	**Specialised Materials and Supplies**	**492,720**	**465,900**	-	**415,900**	**457,490**	**503,239**
	2211016	Purchase of Uniforms and Clothing + Staff	492,720	465,900	-	415,900	457,490	503,239
	2211100	**Office and General Supplies and Services**	**643,112**	**1,403,890**	**703,890**	**903,890**	**994,279**	**1,093,707**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	643,112	1,403,890	703,890	903,890	994,279	1,093,707
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	**1,041,440**	**1,812,800**	**1,012,800**	**1,813,800**	**1,995,180**	**2,194,698**
	2211201	Refined Fuels and Lubricants for Transport	1,041,440	1,812,800	1,012,800	1,813,800	1,995,180	2,194,698
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	**640,984**	**1,501,230**	**1,501,230**	**1,501,230**	**1,651,353**	**1,816,488**
	2220101	Maintenance Expenses + Motor Vehicles	640,984	1,501,230	1,501,230	1,501,230	1,651,353	1,816,488
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	**440,632**	**496,790**	-	**396,790**	**436,469**	**480,116**
	3111000	**Purchase of Office Furniture and General Equipment**	**440,632**	**496,790**	-	**396,790**	**436,469**	**480,116**
	3111001	Purchase of Office Furniture and Fittings	440,632	-	-	396,790	436,469	480,116
	3111002	Purchase of Computers, Printers and other IT Equipment	-	496,790	-	-	-	-
		SUB TOTAL	**8,662,244**	**11,084,805**	**5,922,115**	**10,635,805**	**11,699,386**	**12,869,324**
ENERGY		**Use of Goods and Services**	-	-	-	-	-	-
	2210200	**Communication Supplies and Services**	-	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	-	-	-	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	-	-	-	-	-
	2210302	Accommodation +domestic	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	-	-	-	-	-	-
	2210500	**Printing , Advertising and Information Supplies and Services**	-	-	-	-	-	-
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210504	advertising awareness	-	-	-	-	-	-
	2210700	**Training Expenses**	-	-	-	-	-	-
	2210710	Accommodation	-	-	-	-	-	-
	2210711	Tuition fees	-	-	-	-	-	-
	2210800	**Hospitality Supplies and Services**	-	-	-	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	-	-	-	-	-
	2211000	**Specialised Materials and Supplies**	-	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	-	-	-	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	-	-	-	-	-
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	-	-	-
	2211300	**Other Operating Expenses**	-	-	-	-	-	-
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	-	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	-	-	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	-	-	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	-	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		Acquisition OF Non-Financial Assets	-	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
		Gross Expenditure ... Kshs.	-	-	-	-	-	-
Mechanical and Fleet Management Unit		**Use of Goods and Services**	**122,421,688**	**7,757,985**	**6,831,755**	**7,949,831**	**8,744,814**	**9,619,296**
	2210100	**Utilities Supplies and Services**	**160,847**	**201,059**	**201,059**	**167,763**	**184,539**	**202,993**
	2210101	Electricity Expenses	90,727	113,409	113,409	80,113	88,124	96,937
	2210102	Water and Sewerage charges	70,120	87,650	87,650	87,650	96,415	106,057
	2210200	**Communication Supplies and Services**	**120,000**	**150,000**	**50,000**	**100,000**	**110,000**	**121,000**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	120,000	150,000	50,000	100,000	110,000	121,000
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,247,220**	**1,359,015**	**1,059,015**	**1,327,015**	**1,459,717**	**1,605,688**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	365,432	456,780	356,780	450,780	495,858	545,444
	2210302	Accommodation +domestic	317,164	396,455	296,455	370,455	407,501	448,251
	2210303	Daily Subsistence Allowances	564,624	505,780	405,780	505,780	556,358	611,994
	2210500	**Printing , Advertising and Information Supplies and Services**	**259,112**	**323,890**	**323,890**	**323,890**	**356,279**	**391,907**
	2210504	advertising awareness	259,112	323,890	323,890	323,890	356,279	391,907
	2210700	**Training Expenses**	**785,438**	**1,281,798**	**602,848**	**1,254,940**	**1,380,434**	**1,518,477**
	2210708	Trainer allowance	143,160	178,950	-	178,950	196,845	216,530
	2210710	Accommodation	435,110	543,888	343,888	517,030	568,733	625,606
	2210711	Tuition fees	207,168	558,960	258,960	558,960	614,856	676,342
	2210800	**Hospitality Supplies and Services**	**319,000**	**398,750**	**398,750**	**398,750**	**438,625**	**482,488**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	319,000	398,750	398,750	398,750	438,625	482,488
	2211000	**Specialised Materials and Supplies**	**373,200**	**466,500**	-	**400,500**	**440,550**	**484,605**
	2211016	Purchase of Uniforms and Clothing + Staff	373,200	466,500	-	400,500	440,550	484,605
	2211100	**Office and General Supplies and Services**	**3,825,184**	**906,480**	**545,700**	**906,480**	**997,128**	**1,096,841**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,276,560	345,700	345,700	345,700	380,270	418,297
	2211102	Supplies and Accessories for Computers and Printers	448,624	560,780	200,000	560,780	616,858	678,544
	2211103	Sanitary and cleaning materials,	1,100,000	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	**81,873,971**	**780,900**	**980,900**	**780,900**	**858,990**	**944,889**
	2211201	Refined Fuels and Lubricants for Transport	11,340,900	780,900	980,900	780,900	858,990	944,889
	2211201	Refined Fuels and Lubricants for Transport-Smart Agriculture,	5,809,030	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		Livestock, Fisheries, Climate Change and Agribusiness						
	2211201	Refined Fuels and Lubricants for Transport- Trade, Investment, Industry and Cooperatives	5,790,451	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport - Education and Industrial Skills Development	3,233,920	-	-	-	-	-
	2211201	Refined Fuels & Lubr- The County Treasury and Economic Planning	11,083,280	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport- Youth, Sports, Culture, Gender, Creative Arts and Social Services	2,742,400	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport- Public Service Management	1,911,600	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport- Lands, Housing and Urban Development	5,074,142	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport- Water, Environment, Irrigation, Natural Resources and Climate Change	7,034,861	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport- Health Services and Sanitation	13,000,000	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport- County Public Service Board	2,129,280	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport- County Law Office	1,300,000	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport- The Governorship	11,424,107	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	**33,457,715**	**1,889,593**	**2,669,593**	**2,289,593**	**2,518,552**	**2,770,408**
	2220101	Maintenance Expenses - (Motor vehicles) transport and ward projects	4,089,593	1,889,593	2,669,593	2,289,593	2,518,552	2,770,408
	2220101	Maintenance Expenses (motor vehicles)- Agriculture, Livestock, Fisheries, Climate Change and Agribusiness	1,351,603	-	-	-	-	-
	2220101	Maintenance Expenses (motor vehicles)- Trade, Investment, Industry and Cooperatives	702,865	-	-	-	-	-
	2220101	Maintenance Expenses (motor vehicles)- Education and Industrial Skills Development	2,104,704	-	-	-	-	-
	2220101	Maintenance Expenses (motor vehicles)- The	1,574,657	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		County Treasury and Economic Planning						
	2220101	Maintenance Expenses (motor vehicles)- Youth, Sports, Culture, Gender, Creative Arts and Social Services	1,308,883	-	-	-	-	-
	2220101	Maintenance Expenses (motor vehicles)- Public Service Management	2,588,439	-	-	-	-	-
	2220101	Maintenance Expenses (motor vehicles)- Lands, Housing and Urban Development	1,436,760	-	-	-	-	-
	2220101	Maintenance Expenses (motor vehicles)-Water, Environment, Irrigation, Natural Resources and Climate Change	3,070,085	-	-	-	-	-
	2220101	Maintenance Expenses (motor vehicles)- Health Services and Sanitation	9,432,072	-	-	-	-	-
	2220101	Maintenance Expenses (motor vehicles)- County Public Service Board	834,438	-	-	-	-	-
	2220101	Maintenance Expenses (motor vehicles)- Motor vehicles County Law Office	500,000	-	-	-	-	-
	2220101	Maintenance Expenses (motor vehicles)-The Governorship	4,463,616	-	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	-	-	-	20,500,000	22,550,000	24,805,000
	3110700	**Purchase of Motor vehicles**				20,500,000	22,550,000	24,805,000
	3110701	Purchase of Motor Vehicle-ward				20,500,000	22,550,000	24,805,000
	3111000	**Purchase of Office Furniture and General Equipment**	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
		Gross Expenditure ... Kshs.	**122,421,688**	**7,757,985**	**6,831,755**	**28,449,831**	**31,294,814**	**34,424,296**
		Grand Total	**247,588,102**	**157,697,446**	**156,172,152**	**166,747,473**	**183,422,220**	**201,764,442**
		Compensation to Employees	63,476,188	90,476,188	81,490,684	83,555,152	91,910,667	101,101,734
		Use of Goods and Services	181,468,557	64,670,624	73,743,085	60,495,531	66,545,084	73,199,593
		Acquisition of Non-Financial Assets	2,643,357	2,517,338	938,383	22,696,790	24,966,469	27,463,116
			247,588,102	**157,664,150**	**156,172,152**	**166,747,473**	**183,422,220**	**201,764,442**
7. Public Service Management								
		Compensation to Employees	**161,654,386**	**161,654,386**	**232,586,842**	**295,457,757**	**325,003,533**	**357,503,886**
	2110100	**Basic salary+ Permanent Employees**	**111,524,205**	**111,524,205**	**135,797,511**	**175,135,863**	**192,649,449**	**211,914,394**
	2110101	Basic Salary civil services	111,524,205	111,524,205	135,797,511	175,135,863	192,649,449	211,914,394
	2110200	**Basic Wages - Temporary Employees**	**2,946,500**	**2,946,500**	**1,754,675**	**3,241,150**	**3,565,265**	**3,921,792**
	2110202	Casual Labour - Others	2,946,500	2,946,500	1,754,675	3,241,150	3,565,265	3,921,792
	2110300	**Personal Allowance +Paid as Part of Salary**	**31,366,510**	**31,366,510**	**44,731,798**	**57,314,373**	**63,045,810**	**69,350,391**
	2110301	House Allowance	18,133,800	18,133,800	26,623,770	33,573,980	36,931,378	40,624,516

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2110303	Acting Allowance			341,525	392,197	431,417	474,558
	2110309	Special Duty Allowance			66,260	76,092	83,701	92,071
	2110314	Transport Allowance	11,042,000	11,042,000	14,980,826	19,203,554	21,123,909	23,236,300
	2110318	Non Practicing Allowance	725,500	725,500	378,631	434,809	478,290	526,119
	2110320	Leave Allowance	1,465,210	1,465,210	2,293,457	3,633,741	3,997,115	4,396,827
	2110322	Risk Allowance			47,329		-	-
	2120100	**Employer Contributions to Compulsory National Social Security Schemes**	**15,817,171**	**15,817,171**	**50,302,858**	**59,766,371**	**65,743,008**	**72,317,309**
	2120103	Pensions Civil Servants	13,651,591	13,651,591	19,007,668	22,827,865	25,110,652	27,621,717
	2120103	Housing Levy	2,165,580	2,165,580	31,295,190	36,938,506	40,632,357	44,695,592
		Use of Goods and Services	**314,356,641**	**257,692,054**	**253,033,904**	**248,476,888**	**273,324,577**	**300,657,034**
	2210200	**Communication Supplies and Services**	**426,945**	**968,900**	**548,725**	**396,875**	**436,563**	**480,219**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	160,705	170,000	149,825	176,776	194,454	213,899
	2210202	Internet Connections	-	500,000	300,000	-	-	-
	2210203	Courier and Postal Services	266,240	298,900	98,900	220,099	242,109	266,320
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**4,450,958**	**5,457,900**	**2,057,900**	**6,528,072**	**7,180,879**	**7,898,967**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,425,000	1,400,000	900,000	2,090,000	2,299,000	2,528,900
	2210302	Accommodation +domestic	1,952,640	2,400,000	600,000	2,863,872	3,150,259	3,465,285
	2210303	Daily Subsistence Allowances	1,073,318	1,657,900	557,900	1,574,200	1,731,620	1,904,782
	2210400	**Foreign travel**	**2,240,175**	**2,355,686**	**2,207,686**	**3,285,590**	**3,614,149**	**3,975,564**
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,433,250	1,264,908	1,616,908	2,102,100	2,312,310	2,543,541
	2210402	Accommodation	806,925	1,090,778	590,778	1,183,490	1,301,839	1,432,023
	2210500	**Printing , Advertising and Information Supplies and Services**	**457,270**	**1,570,000**	**3,761,290**	**628,747**	**691,622**	**760,784**
	2210502	Publishing and Printing Services	192,953	1,000,000	1,761,290	265,310	291,841	321,025
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	64,318	70,000	-	88,437	97,281	107,009
	2210504	Advertising awareness	200,000	500,000	2,000,000	275,000	302,500	332,750
	2210700	**Training Expenses**	**4,532,108**	**4,887,897**	**3,832,897**	**5,647,091**	**6,211,800**	**6,832,980**
	2210708	Trainer allowance(NITA LEVY)	2,420,720	2,500,897	2,500,897	2,550,390	2,805,429	3,085,972
	2210710	Accommodation	629,160	807,000	807,000	922,768	1,015,045	1,116,549
	2210711	Tuition fees	733,320	580,000	280,000	1,075,536	1,183,090	1,301,399
	2210716	Human Resource Reforms	748,907	1,000,000	245,000	1,098,397	1,208,237	1,329,060
	2210800	**Hospitality Supplies and Services**	**3,859,261**	**2,670,000**	**2,951,350**	**3,501,301**	**3,851,431**	**4,236,574**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,368,251	1,890,000	2,171,350	2,781,153	3,059,268	3,365,195
	2210802	Board, committees, conferences &seminars	491,010	780,000	780,000	720,148	792,163	871,379
	2210900	**Insurance costs**	**280,319,345**	**225,835,616**	**225,835,616**	**213,173,455**	**234,490,801**	**257,939,881**
	2210901	Group Life Personal Insurance	7,987,000	2,908,000	2,908,000	6,785,700	7,464,270	8,210,697
	2210910	Medical insurance	272,332,345	220,332,345	220,332,345	200,000,000	220,000,000	242,000,000
	2210999	Insurance costs other (WIBA)	-	2,595,271	2,595,271	6,387,755	7,026,531	7,729,184
	2211000	**Specialised Materials and Supplies**	**2,024,821**	**879,900**	**400,000**	**1,823,803**	**2,006,183**	**2,206,802**
	2211016	Purchase of uniforms and clothing + Staff	2,024,821	879,900	400,000	1,823,803	2,006,183	2,206,802

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211100	**Office and General Supplies and Services**	6,187,262	7,076,565	5,814,990	4,148,064	4,562,870	5,019,157
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,267,764	5,008,657	3,547,307	1,326,054	1,458,659	1,604,525
	2211102	Supplies and Accessories for Computers and Printers	2,785,750	1,000,000	500,000	1,159,180	1,275,098	1,402,608
	2211103	Sanitary and cleaning materials,	1,133,748	1,067,908	1,767,683	1,662,830	1,829,113	2,012,024
	2211200	**Fuel Oil and Lubricants**	1,000,000	1,260,890	2,260,890	1,500,000	1,650,000	1,815,000
	2211201	Refined Fuels and lubricants - transport	1,000,000	1,260,890	2,260,890	1,500,000	1,650,000	1,815,000
	2211300	**Other Operating Expenses**	7,237,713	4,228,700	2,137,800	5,615,312	6,176,843	6,794,528
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	218,748	546,900	546,900	320,830	352,913	388,204
	2211399	Policy Document Development	1,709,730	1,590,900	-	2,507,604	2,758,364	3,034,201
	2211399	Performance Management	750,000	1,090,900	1,090,900	-	-	-
	2211399	Payroll Administration and Audit	1,500,000	-	-	-	-	-
	2211399	Records Management and Appraisal	1,500,000	1,000,000	500,000	500,000	550,000	605,000
	2211399	Automation of County Registry	1,559,235	-	-	2,286,878	2,515,566	2,767,122
	2211399	Digitization of Personal Numbers	-	-	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**	1,620,784	500,000	1,224,760	2,228,578	2,451,436	2,696,579
	2220101	Routine Maintenance of motor vehicles	-	500,000	500,000	1,228,578	1,351,436	1,486,579
	2220110	Maintenance of Computers, Software, and Networks	1,620,784	-	724,760	1,000,000	1,100,000	1,210,000
	2610000	**Grants and Other Transfers**		75,000,000	75,300,000	120,000,000	132,000,000	145,200,000
	2610100	**Other Current Transfers, Grants and Subsidies**		75,000,000	75,300,000	120,000,000	132,000,000	145,200,000
	2640499	Second Kenya Devolution Support "Level II" Grant (KDSP II)		37,500,000	300,000	37,500,000	41,250,000	45,375,000
	2640499	Second Kenya Devolution Support "Level II" Grant (KDSP II)-County Contribution		37,500,000	75,000,000	82,500,000	90,750,000	99,825,000
		Social Benefits				-		
	2710100	**Government Pension and Retirement Benefits**	8,088,624	10,250,000	42,250,000	2,193,358	2,412,694	2,653,963
	2710102	Gratuity + Civil Servants	8,088,624	10,250,000	42,250,000	2,193,358	2,412,694	2,653,963
		Acquisition OF Non-Financial Assets	2,116,066	2,928,598	2,847,357	4,455,593	4,901,152	5,391,268
	3111000	**Purchase of Office Furniture and General Equipment**	2,116,066	2,928,598	2,847,357	4,455,593	4,901,152	5,391,268
	3111001	Purchase of Office Furniture and Fittings	613,325	876,900	1,592,736	3,752,913	4,128,204	4,541,025
	3111002	Purchase of Computers, Printers and other IT Equipment	511,040	1,070,900	754,621	702,680	772,948	850,243
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	280,610	-	-	-	-	-
	3111004	Purchase of Exchanges and other	315,546	480,798	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		Communications Equipment						
	3111005	Purchase of Photocopiers	395,546	500,000	500,000	-	-	-
	3110700	**Purchase of Motor vehicles**	-	-	-	-	-	-
	3110701	Purchase of Motor Vehicle	-	-	-	-	-	-
	4110400	**Domestic Loans to Individuals and Households**	-	-	-	-	-	-
	4110403	Housing loan	-	-	-	-	-	-
	4110405	Car Loan	-	-	-	-	-	-
		SUB TOTAL	**486,215,718**	**507,525,038**	**606,018,103**	**670,583,596**	**737,641,956**	**811,406,151**
						-		
Office of Public Administration		**Use of Goods and Services**	-	**28,355,264**	**18,100,264**	**37,963,660**	**41,760,026**	**45,936,029**
	2210100	**Utilities Supplies and Services**	-	**424,089**	**224,089**	-	-	-
	2210102	Water & Sewerage	-	424,089	224,089	-	-	-
	2210200	**Communication Supplies and Services**	-	**155,000**	-	**724,576**	**797,034**	**876,737**
	2210201	Telephone, Telex	-	70,000	-	451,776	496,954	546,649
	2210202	Internet Connections	-	85,000	-	-	-	-
	2210203	Courier & Postal service	-	-	-	272,800	300,080	330,088
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	-	**5,090,000**	**2,390,000**	**6,858,072**	**7,543,879**	**8,298,267**
	2210301	Travel	-	1,200,000	800,000	2,420,000	2,662,000	2,928,200
	2210302	Accommodation	-	2,000,000	700,000	2,203,872	2,424,259	2,666,685
	2210303	Subsistence	-	1,890,000	890,000	2,234,200	2,457,620	2,703,382
	2210400	**Foreign travel**	-	-	-	-	-	-
	2210401	Travel	-	-	-	-	-	-
	2210402	Accommodation	-	-	-	-	-	-
	2210500	**Printing , Advertising and Information Supplies and Services**	-	**1,080,808**	**580,808**	**1,791,873**	**1,971,060**	**2,168,166**
	2210502	Publishing & Printing	-	879,908	379,908	947,679	1,042,447	1,146,692
	2210503	Subscription to Newspapers	-	50,900	50,900	143,437	157,781	173,559
	2210504	Advertising awareness	-	150,000	150,000	700,757	770,833	847,916
	2210600	**Rentals of Produced Assets**	-	-	-	-	-	-
	2210603	Rent	-	-	-	-	-	-
	2210604	Hire of Transport	-	-	-	-	-	-
	2210700	**Training Expenses**	-	**3,948,908**	**1,648,908**	**7,137,266**	**7,850,993**	**8,636,092**
	2210708	Trainer Allowance	-	1,397,000	697,000	2,109,786	2,320,765	2,552,841
	2210710	Accommodation	-	1,206,000	506,000	3,527,480	3,880,228	4,268,251
	2210711	Tuition fees	-	1,345,908	445,908	1,500,000	1,650,000	1,815,000
	2210800	**Hospitality Supplies and Services**	-	**1,056,890**	**556,890**	**2,231,153**	**2,454,268**	**2,699,695**
	2210801	Catering Services	-	1,056,890	556,890	2,231,153	2,454,268	2,699,695
	2211000	**Specialised Materials and Supplies**	-	**2,780,890**	**2,780,890**	**3,996,403**	**4,396,043**	**4,835,648**
	2211016	Purchase of Uniforms and Clothing - Staff	-	2,780,890	2,780,890	3,996,403	4,396,043	4,835,648
	2211100	**Office and General Supplies and Services**	-	**3,025,679**	**1,525,679**	**4,586,064**	**5,044,670**	**5,549,137**
	2211101	General office Supplies	-	1,245,789	745,789	2,226,054	2,448,659	2,693,525
	2211102	Supplies and Accessories for Computers and Printers	-	679,000	279,000	1,137,180	1,250,898	1,375,988
	2211103	Sanitary & Cleaning	-	1,100,890	500,890	1,222,830	1,345,113	1,479,624
	2211200	**Fuel Oil and Lubricants**	-	**250,000**	**250,000**	**1,789,000**	**1,967,900**	**2,164,690**
	2211201	Refined Fuels and lubricants - transport	-	250,000	250,000	1,789,000	1,967,900	2,164,690
	2211300	**Other Operating Expenses**	-	**10,000,000**	**7,600,000**	**5,626,097**	**6,188,707**	**6,807,577**
	2211305	Contracted Guards	-	-	-	-	-	-
	2211305	Cleaning Services	-	1,000,000	500,000	1,546,097	1,700,707	1,870,777

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211399	General Office Administration	-	7,200,000	6,100,000	1,000,000	1,100,000	1,210,000
	2211399	Public Participation	-	1,800,000	1,000,000	3,080,000	3,388,000	3,726,800
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	-	-	**2,061,578**	**2,267,736**	**2,494,509**
	2220101	Maintenance Expenses + Motor Vehicles	-	-	-	2,061,578	2,267,736	2,494,509
	2220200	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	**543,000**	**543,000**	**1,161,578**	**1,277,736**	**1,405,509**
	2220210	Maintenance of Computers, Software, and Networks	-	543,000	543,000	1,161,578	1,277,736	1,405,509
		Acquisition of Non-Financial Assets	-	**5,785,000**	**3,993,642**	**4,675,716**	**5,143,288**	**5,657,616**
	3111000	**Purchase of Office Furniture and General Equipment**	-	**5,785,000**	**3,993,642**	**4,675,716**	**5,143,288**	**5,657,616**
	3111001	Purchase of Office Furniture and Fittings	-	3,000,000	2,548,642	2,493,322	2,742,654	3,016,920
	3111002	Purchase of Computers, Printers and other IT Equipment	-	2,245,000	1,445,000	1,142,680	1,256,948	1,382,643
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	-	-	-	385,839	424,423	466,865
	3111004	Purchase of Exchanges and other Communications Equipment	-	-	-	653,875	719,263	791,189
	3111005	Purchase of Photocopiers	-	540,000	-	-	-	-
		Sub Total	-	**34,140,264**	**22,093,906**	**42,639,376**	**46,903,314**	**51,593,645**
Gender		**Use of Goods and Services**	-	-	-	-	-	-
	2211300	**Other Operating Expenses**	-	-	-	-	-	-
	2211329	Policy and Programmes on Gender Violence	-	-	-	-	-	-
	2211399	Gender Mainstreaming	-	-	-	-	-	-
	2211399	Affirmative Action Development and Management	-	-	-	-	-	-
	2211399	Gender Policy Development and Management	-	-	-	-	-	-
		Acquisition of Non-Financial Assets	-	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	-	-	-	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment	-	-	-	-	-	-
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
		SUB TOTAL	-	-	-	-	-	-
Security and Enforcement	**2210000**	**Use of Goods and Services**	**8,497,080**	**18,637,380**	**7,984,380**	**14,878,802**	**16,366,682**	**18,003,350**
	2210200	**Communication Supplies and Services**	**125,400**	**143,000**	**90,000**	**137,940**	**151,734**	**166,907**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	66,000	78,000	40,000	72,600	79,860	87,846
	2210203	Courier and Postal Services	59,400	65,000	50,000	65,340	71,874	79,061
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,816,000**	**2,293,000**	**1,393,000**	**2,234,000**	**2,457,400**	**2,703,140**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	440,000	650,000	350,000	484,000	532,400	585,640
	2210302	Accommodation + Domestic	672,000	769,000	469,000	850,000	935,000	1,028,500
	2210303	Daily Subsistence Allowances	704,000	874,000	574,000	900,000	990,000	1,089,000
	2210700	**Training Expenses**	**1,448,000**	**5,759,880**	**1,859,880**	**1,592,800**	**1,752,080**	**1,927,288**
	2210708	Trainer allowance	1,088,000	1,500,000	500,000	1,196,800	1,316,480	1,448,128
	2210710	Accommodation	-	2,450,980	750,980	-	-	-
	2210711	Tuition fees	360,000	1,808,900	608,900	396,000	435,600	479,160
	2210800	**Hospitality Supplies and Services**	**1,576,000**	**2,217,800**	**1,017,800**	**1,733,600**	**1,906,960**	**2,097,656**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	656,000	1,108,900	508,900	721,600	793,760	873,136
	2210805	National Celebrations and Guard of Honours	920,000	1,108,900	508,900	1,012,000	1,113,200	1,224,520
	2211000	**Specialised Materials and Supplies**	**2,052,160**	**2,678,900**	**2,178,900**	**2,257,376**	**2,483,114**	**2,731,425**
	2211016	Purchase of Uniforms and Clothing + Staff	2,052,160	2,678,900	2,178,900	2,257,376	2,483,114	2,731,425
	2211100	**Office and General Supplies and Services**	**440,000**	**1,001,900**	**501,900**	**484,000**	**532,400**	**585,640**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	440,000	1,001,900	501,900	484,000	532,400	585,640
	2211200	**Fuel Oil and Lubricants**	-	-	-	**1,800,900**	**1,980,990**	**2,179,089**
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	1,800,900	1,980,990	2,179,089
	2211300	**Other Operating Expenses**	**800,000**	**4,142,900**	**742,900**	**4,374,714**	**4,812,185**	**5,293,404**
	2211399	Clamps, Spikes and Sign posts	800,000	1,342,900	742,900	4,374,714	4,812,185	5,293,404
	2211399	Policy development	-	2,800,000	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**	**239,520**	**400,000**	**200,000**	**263,472**	**289,819**	**318,801**
	2220202	Maintenance of Office Furniture and Equipment	239,520	400,000	200,000	263,472	289,819	318,801
		Acquisition of Non-Financial Assets	**1,208,000**	**1,040,900**	**3,520,450**	**1,320,800**	**1,452,880**	**1,598,168**
	3111000	**Purchase of Office Furniture and General Equipment**	**1,208,000**	**1,040,900**	**520,450**	**1,320,800**	**1,452,880**	**1,598,168**
	3111001	Purchase of Office Furniture and Fittings	808,000	500,000	250,000	880,800	968,880	1,065,768
	3111002	Purchase of Computers, Printers and other IT Equipment	400,000	540,900	270,450	440,000	484,000	532,400
	3111100	**Purchase of Specialised Plant, Equipment and Machinery**			**3,000,000**	-	-	-
	3111113	Purchase of Musical Instrument- County band			3,000,000	-	-	-
						-		
		Sub Total	**9,705,080**	**19,678,280**	**11,504,830**	**16,199,602**	**17,819,562**	**19,601,518**
Communication Directorate		**Use of Goods and Services**	**14,949,131**	**16,470,900**	**8,720,900**	**16,444,043**	**18,088,447**	**19,897,292**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210200	**Communication Supplies and Services**	3,080,000	2,800,900	1,500,900	3,388,000	3,726,800	4,099,480
	2210201	Telephone, Telex	240,000	300,000	100,000	264,000	290,400	319,440
	2210202	Internet Connections	440,000	200,000	100,000	484,000	532,400	585,640
	2210299	Public communication / outreach	2,400,000	2,300,900	1,300,900	2,640,000	2,904,000	3,194,400
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	1,817,100	2,700,000	1,400,000	1,998,810	2,198,691	2,418,560
	2210301	Travel	440,000	1,000,000	500,000	484,000	532,400	585,640
	2210302	Accommodation	440,000	500,000	300,000	484,000	532,400	585,640
	2210303	Subsistence	937,100	1,200,000	600,000	1,030,810	1,133,891	1,247,280
	2210500	**Printing , Advertising and Information Supplies and Services**	4,072,530	5,300,000	2,800,000	4,479,782	4,927,760	5,420,536
	2210502	Publishing & Printing	1,697,760	2,800,000	1,600,000	1,867,536	2,054,290	2,259,719
	2210503	Newspapers	518,172	600,000	200,000	569,989	626,988	689,687
	2210504	Advertising awareness	1,856,598	1,900,000	1,000,000	2,042,257	2,246,483	2,471,131
	2210700	**Training Expenses**	1,740,577	1,800,000	900,000	1,914,634	2,106,097	2,316,707
	2210708	Trainer allowance	760,000	800,000	400,000	836,000	919,600	1,011,560
	2210710	Accommodation	640,000	500,000	250,000	704,000	774,400	851,840
	2210711	Tuition fees	340,577	500,000	250,000	374,634	412,097	453,307
	2211100	**Office and General Supplies and Services**	810,565	890,000	590,000	891,621	980,783	1,078,861
	2211101	General office Supplies	810,565	890,000	590,000	891,621	980,783	1,078,861
	2211200	**Fuel Oil and Lubricants**	-	780,000	480,000	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	780,000	480,000	-	-	
	2211300	**Other Operating Expenses**	3,200,000	1,900,000	900,000	3,520,000	3,872,000	4,259,200
	2211399	Publicity	3,200,000	1,900,000	900,000	3,520,000	3,872,000	4,259,200
	2220200	**Routine Maintenance + Other Assets**	228,360	300,000	150,000	251,196	276,316	303,947
	2220210	Computer Maintenance	228,360	300,000	150,000	251,196	276,316	303,947
		Acquisition of Non-Financial Assets	1,600,000	3,653,000	1,403,000	1,760,000	1,936,000	2,129,600
	3111000	**Purchase of Office Furniture and General Equipment**	1,600,000	3,653,000	1,403,000	1,760,000	1,936,000	2,129,600
	3111001	Purchase of Office Furniture and Fittings	-	800,000	-	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment	-	2,853,000	1,403,000	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment-Bulk short message services(SMSs)	1,600,000	-	-	1,760,000	1,936,000	2,129,600
		Sub Total	16,549,131	20,123,900	10,123,900	18,204,043	20,024,447	22,026,892
						-		
						-		
						-		
		Gross Expenditure ... Kshs.	512,469,929	581,467,482	649,740,739	747,626,617	822,389,279	904,628,207
		Compensation to Employees	161,654,386	161,654,386	232,586,842	295,457,757	325,003,533	357,503,886
		Use of Goods and Services	337,802,852	321,155,598	287,839,448	317,763,393	349,539,732	384,493,706
		Acquisition of Non-Financial Assets	4,924,066	13,407,498	11,764,449	12,212,109	13,433,320	14,776,652
		Social Benefits	8,088,624	10,250,000	42,250,000	2,193,358	2,412,694	2,653,963
		Grants, transfers and subsidies		75,000,000	75,300,000	120,000,000	132,000,000	145,200,000
		Total Recurrent Expenditure	512,469,929	581,467,482	649,740,739	747,626,617	822,389,279	904,628,207
8. Lands, Housing and Urban Development								
		Compensation to Employees	34,197,742	41,197,742	63,222,343	66,175,063	72,792,569	80,071,826

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2110100	**Basic salary+ Permanent Employees**	21,079,550	25,324,950	36,983,064	46,490,430	51,139,473	56,253,420
	2110101	Basic Salary civil services	21,079,550	25,324,950	36,983,064	46,490,430	51,139,473	56,253,420
	2110200	**Basic Wages - Temporary Employees**	2,594,400	2,594,400	5,682,646	3,000,000	3,300,000	3,630,000
	2110202	Casual Labour - Others	2,594,400	2,594,400	5,682,646	3,000,000	3,300,000	3,630,000
	2110300	**Personal Allowance +Paid as Part of Salary**	7,049,896	9,701,239	14,349,666	13,014,704	14,316,174	15,747,792
	2110301	House Allowance	4,158,520	6,067,463	8,434,512	8,269,512	9,096,463	10,006,110
	2110309	Special Duty Allowance			180,000	180,000	198,000	217,800
	2110314	Transport Allowance	2,352,000	2,568,000	4,574,784	3,372,000	3,709,200	4,080,120
	2110315	Extraneous Allowance		506,400	506,400	506,400	557,040	612,744
	2110320	Leave Allowance	539,376	559,376	653,970	686,792	755,471	831,018
	2120100	**Employer Contributions to Compulsory National Social Security Schemes**	3,473,896	3,577,153	6,206,967	3,669,929	4,036,922	4,440,614
	2120103	Pension	2,896,999	2,896,999	5,329,071	2,931,798	3,224,978	3,547,476
	2120103	Housing Levy	576,897	680,154	877,896	738,131	811,944	893,139
Headquarters		**Use of Goods and Services**	108,643,898	67,947,207	103,999,754	27,475,000	30,222,500	33,244,750
	2210100	**Utilities Supplies and Services**	11,603,159	3,200,000	6,092,500	2,550,000	2,805,000	3,085,500
	2210101	Electricity Expenses	11,050,224	3,000,000	5,992,500	2,500,000	2,750,000	3,025,000
	2210102	Water and Sewerage charges	552,935	200,000	100,000	50,000	55,000	60,500
	2210200	**Communication Supplies and Services**	265,407	80,293	-	80,000	88,000	96,800
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	221,173	50,000	-	50,000	55,000	60,500
	2210203	Courier and Postal Services	44,234	30,293	-	30,000	33,000	36,300
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	3,559,386	1,350,000	2,908,000	1,400,000	1,540,000	1,694,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,875,245	500,000	2,058,000	500,000	550,000	605,000
	2210302	Accommodation +domestic		300,000	300,000	300,000	330,000	363,000
	2210303	Daily Subsistence Allowances	1,684,141	550,000	550,000	600,000	660,000	726,000
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**		1,000,000	400,000	1,350,000	1,485,000	1,633,500
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		400,000	400,000	550,000	605,000	665,500
	2210402	Accommodation +Foreign		400,000	-	500,000	550,000	605,000
	2210403	Daily Subsistence Allowances		200,000	-	300,000	330,000	363,000
	2210500	**Printing , Advertising and Information Supplies and Services**	2,978,425	668,402	661,042	915,000	1,006,500	1,107,150
	2210502	Publishing and Printing Services	634,219	308,402	308,402	450,000	495,000	544,500
	2210504	Advertising awareness	2,187,374	300,000	352,640	400,000	440,000	484,000
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	156,832	60,000	-	65,000	71,500	78,650
	2210600	**Rentals of Produced Assets**	15,963,110	8,149,277	32,186,477	6,500,000	7,150,000	7,865,000
	2210603	Rents and Rates -Non-residential	15,963,110	8,149,277	32,186,477	6,500,000	7,150,000	7,865,000
	2210700	**Training Expenses**	900,650	1,200,000	600,000	1,400,000	1,540,000	1,694,000
	2210701	Travel Allowance		200,000	100,000	300,000	330,000	363,000
	2210710	Accommodation	800,000	500,000	250,000	500,000	550,000	605,000
	2210711	Tuition fees	100,650	500,000	250,000	600,000	660,000	726,000
	2210799	Capacity Building	-	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210800	**Hospitality Supplies and Services**	**3,346,920**	**2,000,000**	**1,886,280**	**1,830,000**	**2,013,000**	**2,214,300**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,089,810	500,000	1,386,280	650,000	715,000	786,500
	2210802	Boards, Committees, Conferences & Seminars	1,137,110	500,000	500,000	130,000	143,000	157,300
	2210802	Boards, Committees(Nambale and Port Victoria)	1,120,000	1,000,000	-	1,050,000	1,155,000	1,270,500
	2211000	**Specialised Materials and Supplies**	**411,366**	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	411,366	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	**7,520,173**	**848,468**	**3,429,279**	**1,000,000**	**1,100,000**	**1,210,000**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	3,118,676	548,468	1,644,995	600,000	660,000	726,000
	2211102	Supplies and Accessories for Computers and Printers			1,184,527		-	-
	2211103	Sanitary and cleaning materials,	4,401,497	300,000	599,757	400,000	440,000	484,000
	2211200	**Fuel Oil and Lubricants**	**500,000**	**1,500,000**	**1,500,000**	**1,550,000**	**1,705,000**	**1,875,500**
	2211201	Refined Fuels and Lubricants for Transport	500,000	1,500,000	1,500,000	1,550,000	1,705,000	1,875,500
	2211300	**Other Operating Expenses**	**59,078,945**	**46,600,000**	**53,345,845**	**7,850,000**	**8,635,000**	**9,498,500**
	2211305	Contracted Guards and Cleaning Services	4,276,276	1,500,000	1,845,845	1,550,000	1,705,000	1,875,500
	2211305	Cleaning Services-solid waste management	25,000,000	20,000,000	30,000,000	6,000,000	6,600,000	7,260,000
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	527,319	200,000	-	300,000	330,000	363,000
	2211310	Provision of Consultancy services- Strategic Plan	12,275,350	-	-		-	-
	2211310	Provision of Consultancy services	1,900,000	-	-		-	-
	2211324	Survey and Titling of public land	-	-	-	-	-	-
	2211324	Development of a land bank	-	-	-	-	-	-
	2211399	Monitoring and Evaluation	-	400,000	-	-	-	-
	2211399	Development of County Spatial Plan	15,100,000	24,500,000	21,500,000	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	**800,000**	**800,000**	**500,000**	**550,000**	**605,000**
	2220101	Maintenance Expenses + Motor Vehicles	-	800,000	800,000	500,000	550,000	605,000
	2220200	**Routine Maintenance + Other Assets**	**2,516,357**	**550,767**	**190,331**	**550,000**	**605,000**	**665,500**
	2220202	Maintenance of Office Furniture and Equipment	64,614	50,767	190,331	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	2,451,743	500,000	-	550,000	605,000	665,500
	2610000	**Grants and Other Transfers**				**8,817,410**	**9,699,151**	**10,669,066**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2610100	Other Current Transfers, Grants and Subsidies				8,817,410	9,699,151	10,669,066
	2640499	Affordable Housing Programme				8,817,410	9,699,151	10,669,066
		Acquisition OF Non-Financial Assets	3,098,095	1,513,045	4,467,459	1,100,000	1,210,000	1,331,000
	3111000	Purchase of Office Furniture and General Equipment	1,891,375	1,513,045	4,467,459	1,100,000	1,210,000	1,331,000
	3111001	Purchase of Office Furniture and Fittings	1,352,939	513,045	1,849,782	500,000	550,000	605,000
	3111002	Purchase of Computers, Printers and other IT Equipment	538,436	1,000,000	2,617,677	600,000	660,000	726,000
	3111400	Research , Feasibility Studies, Project Preparation	1,206,720	-	-	-	-	-
	3111401	Prefeasibility, feasibility studies and appraisal studies	400,000	-	-	-	-	-
	3111401	Survey and Titling of public land	806,720	-	-	-	-	-
	3111402	Development of physical plans for markets	-	-	-	-	-	-
		SUB TOTAL	145,939,735	110,657,994	171,689,556	103,567,473	113,924,220	125,316,642
Physical Planning		Use of Goods and Services		1,200,000	1,000,000	1,750,000	1,925,000	2,117,500
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		500,000	500,000	650,000	715,000	786,500
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		100,000	100,000	150,000	165,000	181,500
	2210302	Accommodation +domestic		250,000	250,000	300,000	330,000	363,000
	2210303	Daily Subsistence Allowances		150,000	150,000	200,000	220,000	242,000
	2210400	Foreign Travel and Subsistence, and Other Transportation Costs		500,000	300,000	800,000	880,000	968,000
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		200,000	200,000	300,000	330,000	363,000
	2210402	Accommodation +Foreign		200,000	-	300,000	330,000	363,000
	2210403	Daily Subsistence Allowances		100,000	100,000	200,000	220,000	242,000
	2210800	Hospitality Supplies and Services		200,000	200,000	300,000	330,000	363,000
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		200,000	200,000	300,000	330,000	363,000
		Acquisition OF Non-Financial Assets		1,200,000	-	-	-	-
	3111400	Research , Feasibility Studies, Project Preparation		1,200,000	-	-	-	-
	3111402	Implementation of YALA DELTA Plan		1,200,000	-	-	-	-
		SUB TOTAL		2,400,000	1,000,000	1,750,000	1,925,000	2,117,500
Survey		Use of Goods and Services		2,000,000	1,500,000	1,050,000	1,155,000	1,270,500
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		800,000	800,000	500,000	550,000	605,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		300,000	300,000	200,000	220,000	242,000
	2210302	Accommodation +domestic		300,000	300,000	200,000	220,000	242,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210303	Daily Subsistence Allowances		200,000	200,000	100,000	110,000	121,000
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**		**600,000**	**200,000**	**500,000**	**550,000**	**605,000**
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		200,000	200,000	200,000	220,000	242,000
	2210402	Accommodation +Foreign		150,000	-	100,000	110,000	121,000
	2210403	Daily Subsistence Allowances		250,000	-	200,000	220,000	242,000
	2210800	**Hospitality Supplies and Services**		**200,000**	**200,000**	**50,000**	**55,000**	**60,500**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		200,000	200,000	50,000	55,000	60,500
	2211100	**Office and General Supplies and Services**		**400,000**	**300,000**	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)		400,000	300,000	-	-	-
		Acquisition OF Non-Financial Assets		**1,000,000**	-	**1,750,000**	**1,925,000**	**2,117,500**
	3111100	**Purchase of Specialised Plant, Equipment and Machinery**		**1,000,000**	-	**1,750,000**	**1,925,000**	**2,117,500**
	3111114	Purchase of Survey Equipment, Tilting & Demarcation		1,000,000	-	1,750,000	1,925,000	2,117,500
	3111400	**Research , Feasibility Studies, Project Preparation**		-	-	-	-	-
	3111402	Implementation of YALA DELTA Plan		-	-	-	-	-
		SUB TOTAL		**3,000,000**	**1,500,000**	**2,800,000**	**3,080,000**	**3,388,000**
Housing		**Use of Goods and Services**		**1,200,000**	**900,000**	**1,900,000**	**2,090,000**	**2,299,000**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**		**500,000**	**500,000**	**800,000**	**880,000**	**968,000**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		200,000	200,000	300,000	330,000	363,000
	2210302	Accommodation +domestic		200,000	200,000	300,000	330,000	363,000
	2210303	Daily Subsistence Allowances		100,000	100,000	200,000	220,000	242,000
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**		**500,000**	**200,000**	**800,000**	**880,000**	**968,000**
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		200,000	200,000	300,000	330,000	363,000
	2210402	Accommodation +Foreign		200,000	-	300,000	330,000	363,000
	2210403	Daily Subsistence Allowances		100,000	-	200,000	220,000	242,000
	2210800	**Hospitality Supplies and Services**		**200,000**	**200,000**	**300,000**	**330,000**	**363,000**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		200,000	200,000	300,000	330,000	363,000
		Acquisition OF Non-Financial Assets		**2,000,000**	-	-	-	-
	3111400	**Research , Feasibility Studies, Project Preparation**		**2,000,000**	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111401	Preparation of Housing Policy		2,000,000	-	-	-	-
		SUB TOTAL		3,200,000	900,000	1,900,000	2,090,000	2,299,000
Urban Development		Use of Goods and Services		1,200,000	800,000	1,650,000	1,815,000	1,996,500
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		500,000	400,000	700,000	770,000	847,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		250,000	150,000	350,000	385,000	423,500
	2210302	Accommodation +domestic		150,000	150,000	200,000	220,000	242,000
	2210303	Daily Subsistence Allowances		100,000	100,000	150,000	165,000	181,500
	2210400	Foreign Travel and Subsistence, and Other Transportation Costs		500,000	200,000	650,000	715,000	786,500
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		200,000	200,000	300,000	330,000	363,000
	2210402	Accommodation +Foreign		200,000	-	250,000	275,000	302,500
	2210403	Daily Subsistence Allowances		100,000	-	100,000	110,000	121,000
	2210800	Hospitality Supplies and Services		200,000	200,000	300,000	330,000	363,000
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		200,000	200,000	300,000	330,000	363,000
		SUB TOTAL		1,200,000	800,000	1,650,000	1,815,000	1,996,500
BUSIA MUNICIPALITY		Use of Goods and Services	11,349,480	9,476,776	43,219,992	10,925,000	12,017,500	13,219,250
	2210100	Utilities Supplies and Services	2,018,097	150,000	150,000	750,000	825,000	907,500
	2210101	Electricity Expenses	1,808,833	100,000	100,000	650,000	715,000	786,500
	2210102	Water and Sewerage charges	209,264	50,000	50,000	100,000	110,000	121,000
	2210200	Communication Supplies and Services	80,581	104,234	-	120,000	132,000	145,200
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services ail	48,410	60,000	-	70,000	77,000	84,700
	2210203	Courier and Postal Services	32,170	44,234	-	50,000	55,000	60,500
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,623,626	1,000,000	800,000	1,850,000	2,035,000	2,238,500
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,320,612	450,000	250,000	1,000,000	1,100,000	1,210,000
	2210302	Accommodation +domestic		250,000	250,000	400,000	440,000	484,000
	2210303	Daily Subsistence Allowances	1,303,014	300,000	300,000	450,000	495,000	544,500
	2210500	Printing , Advertising and Information Supplies and Services	1,058,022	422,542	322,542	455,000	500,500	550,550
	2210502	Publishing and Printing Services	81,201	100,000	100,000	430,000	473,000	520,300
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	16,394	22,542	22,542	25,000	27,500	30,250
	2210504	Advertising awareness	960,427	300,000	200,000	-	-	-
	2210700	Training Expenses	181,953	400,000	35,200,000	1,000,000	1,100,000	1,210,000
	2210710	Accommodation	-	-	-	550,000	605,000	665,500
	2210711	Tuition fees	181,953	400,000	200,000	450,000	495,000	544,500

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210799	Kenya Urban Support Programme-Urban Institutional Grant	-	-	35,000,000	-	-	-
	2210800	**Hospitality Supplies and Services**	**3,076,194**	**2,300,000**	**1,300,000**	**1,400,000**	**1,540,000**	**1,694,000**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,459,036	1,300,000	800,000	850,000	935,000	1,028,500
	2210802	Boards, Committees, Conferences & Seminars	1,617,158	1,000,000	500,000	550,000	605,000	665,500
	2211000	**Specialised Materials and Supplies**	-	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	**1,697,890**	**1,000,000**	**1,497,450**	**1,300,000**	**1,430,000**	**1,573,000**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	697,890	400,000	1,297,450	600,000	660,000	726,000
	2211102	Supplies and Accessories for Computers and Printers		200,000	-	250,000	275,000	302,500
	2211103	Sanitary and cleaning materials,	400,000	400,000	200,000	450,000	495,000	544,500
	2211200	**Fuel Oil and Lubricants**	-	**1,050,000**	**1,050,000**	**1,100,000**	**1,210,000**	**1,331,000**
	2211201	Refined Fuels and Lubricants for Transport	-	1,050,000	1,050,000	1,100,000	1,210,000	1,331,000
	2211300	**Other Operating Expenses**	**458,014**	**1,900,000**	**1,900,000**	**1,950,000**	**2,145,000**	**2,359,500**
	2211305	Cleaning Services-solid waste management		-		1,000,000	1,100,000	1,210,000
	2211399	Policy Documents & Donor funded projects-incl.Consultancy services	458,014	-	-	950,000	1,045,000	1,149,500
	2211310	Contracted Professional Services	-	1,900,000	1,900,000	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	**1,000,000**	**1,000,000**	**700,000**	**770,000**	**847,000**
	2220101	Maintenance Expenses + Motor Vehicles	-	1,000,000	1,000,000	700,000	770,000	847,000
	2220200	**Routine Maintenance + Other Assets**	**755,104**	**150,000**	-	**300,000**	**330,000**	**363,000**
	2220202	Maintenance of Office Furniture and Equipment	192,890	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	224,886	150,000	-	300,000	330,000	363,000
	2220210	Maintenance of Computers, Software, and Networks	337,329	-	-	-	-	-
		Acquisition OF Non-Financial Assets	**2,224,886**	**2,450,000**	**1,800,000**	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	**1,024,886**	**950,000**	**300,000**	-	-	-
	3111001	Purchase of Office Furniture and Fittings	752,443	650,000	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	272,443	300,000	300,000	-	-	-
	3111400	**Research , Feasibility Studies, Project Preparation**	**1,200,000**	**1,500,000**	**1,500,000**	-	-	-
	3111401	Prefeasibility, feasibility studies and appraisal studies	1,200,000	1,500,000	1,500,000	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		SUB TOTAL	**13,574,367**	**11,926,776**	**45,019,992**	**10,925,000**	**12,017,500**	**13,219,250**
MALABA MUNICIPALITY		**Use of Goods and Services**	**9,593,399**	**11,350,000**	**5,550,000**	**9,838,879**	**10,822,767**	**11,905,044**
	2210100	**Utilities Supplies and Services**	**1,400,000**	**150,000**	**150,000**	**256,992**	**282,691**	**310,960**
	2210101	Electricity Expenses	800,000	100,000	100,000	200,000	220,000	242,000
	2210102	Water and Sewerage charges	600,000	50,000	50,000	56,992	62,691	68,960
	2210200	**Communication Supplies and Services**	**52,800**	**50,000**	**50,000**	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services ail	13,200	10,000	10,000	-	-	-
	2210203	Courier and Postal Services	39,600	40,000	40,000	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,400,000**	**3,250,000**	**1,850,000**	**3,450,000**	**3,795,000**	**4,174,500**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	950,000	950,000	900,000	990,000	1,089,000
	2210302	Accommodation +domestic		1,150,000	400,000	1,350,000	1,485,000	1,633,500
	2210303	Daily Subsistence Allowances	1,600,000	1,150,000	500,000	1,200,000	1,320,000	1,452,000
	2210500	**Printing , Advertising and Information Supplies and Services**	**400,000**	**250,000**	**250,000**	**300,000**	**330,000**	**363,000**
	2210504	Advertising awareness	400,000	250,000	250,000	300,000	330,000	363,000
	2210700	**Training Expenses**		**3,500,000**	**1,300,000**	**1,750,000**	**1,925,000**	**2,117,500**
	2210710	Accommodation		-	-	950,000	1,045,000	1,149,500
	2210711	Tuition fees		3,500,000	1,300,000	800,000	880,000	968,000
	2210800	**Hospitality Supplies and Services**	**1,928,259**	**2,200,000**	**1,000,000**	**1,281,887**	**1,410,076**	**1,551,083**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	880,000	1,100,000	500,000	650,000	715,000	786,500
	2210802	Boards, Committees, Conferences & Seminars	1,048,259	1,100,000	500,000	631,887	695,076	764,583
	2211000	**Specialised Materials and Supplies**	-	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	**700,000**	**950,000**	**550,000**	**1,150,000**	**1,265,000**	**1,391,500**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	400,000	500,000	300,000	650,000	715,000	786,500
	2211103	Sanitary and cleaning materials,	300,000	450,000	250,000	500,000	550,000	605,000
	2211200	**Fuel Oil and Lubricants**	-	**800,000**	**400,000**	**650,000**	**715,000**	**786,500**
	2211201	Refined Fuels and Lubricants for Transport	-	800,000	400,000	650,000	715,000	786,500
	2211300	**Other Operating Expenses**	**2,712,340**	-	-	**1,000,000**	**1,100,000**	**1,210,000**
	2211305	Cleaning Services-solid waste management	2,712,340	-	-	1,000,000	1,100,000	1,210,000
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	**200,000**	-	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	-	200,000	-	-	-	-
		Acquisition OF Non-Financial Assets	**1,120,000**	**2,000,000**	-	**550,000**	**605,000**	**665,500**
	3111000	**Purchase of Office Furniture and General Equipment**	**1,120,000**	**500,000**	-	**550,000**	**605,000**	**665,500**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111001	Purchase of Office Furniture and Fittings	480,000	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	640,000	500,000	-	550,000	605,000	665,500
	3111400	**Research , Feasibility Studies, Project Preparation**		**1,500,000**	-	-	-	-
	3111401	Prefeasibility, feasibility studies and appraisal studies		1,500,000	-	-	-	-
		SUB TOTAL	**10,713,399**	**13,350,000**	**5,550,000**	**10,388,879**	**11,427,767**	**12,570,544**
		Gross Total	**170,227,501**	**145,734,770**	**226,459,548**	**132,981,352**	**146,279,487**	**160,907,436**
		Summary of Expenditure by Economic Classification						
		Compensation to Employees	34,197,742	41,197,742	63,222,343	66,175,063	72,792,569	80,071,826
		Use of Goods and Services	129,586,778	94,373,983	156,969,746	54,588,879	60,047,767	66,052,544
		Acquisition of Non-Financial Assets	6,442,981	10,163,045	6,267,459	3,400,000	3,740,000	4,114,000
		Grants, transfers and subsidies				8,817,410	9,699,151	10,669,066
		Total Recurrent Expenditure	170,227,501	145,734,770	226,459,548	132,981,352	146,279,487	160,907,436
9. Water, Environment, Irrigation, Natural Resources and Climate Change								
		Compensation to Employees	**75,240,878**	**75,240,878**	**92,668,545**	**94,152,036**	**103,567,240**	**113,923,964**
	2110100	**Basic salary+ Permanent Employees**	**48,664,740**	**48,668,928**	**58,060,944**	**61,019,197**	**67,121,117**	**73,833,228**
	2110101	Basic Salary civil services	48,664,740	48,668,928	58,060,944	61,019,197	67,121,117	73,833,228
	2110200	**Basic Wages - Temporary Employees**	**3,219,960**	**3,019,960**	**3,019,960**	**3,213,325**	**3,534,658**	**3,888,123**
	2110202	Casual Labour - Others	3,219,960	3,019,960	3,019,960	3,213,325	3,534,658	3,888,123
	2110300	**Personal Allowance +Paid as Part of Salary**	**16,445,335**	**16,653,119**	**20,864,398**	**19,806,090**	**21,786,699**	**23,965,369**
	2110301	House Allowance	10,993,560	10,948,471	12,892,308	12,819,840	14,101,824	15,512,006
	2110314	Transport Allowance	4,368,000	4,368,673	6,842,784	6,108,000	6,718,800	7,390,680
	2110315	Extraneous Allowance		247,200	2,400	-	-	-
	2110318	Non Practicing Allowance			60,000	-	-	-
	2110320	Leave Allowance	1,083,775	1,088,775	1,066,906	878,250	966,075	1,062,683
	2120100	**Employer Contributions to Compulsory National Social Security Schemes**	**6,910,843**	**6,898,871**	**10,723,243**	**10,113,424**	**11,124,766**	**12,237,243**
	2120103	pension	5,902,149	5,905,170	9,448,698	8,901,045	9,791,150	10,770,264
	2120103	Housing Levy	1,008,694	993,701	1,274,545	1,212,379	1,333,617	1,466,979
Headquarters		**Use of Goods and Services**	**63,227,985**	**40,556,450**	**47,927,668**	**60,472,875**	**66,520,163**	**73,172,179**
	2210100	**Utilities Supplies and Services**	**13,079,200**	**12,107,589**	**12,107,589**	**20,026,540**	**22,029,194**	**24,232,113**
	2210101	Electricity Expenses	13,049,200	12,081,209	12,081,209	20,010,000	22,011,000	24,212,100
	2210102	Water and Sewerage charges	30,000	26,380	26,380	16,540	18,194	20,013
	2210200	**Communication Supplies and Services**	**60,000**	**175,866**	-	**120,000**	**132,000**	**145,200**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	60,000	175,866	-	100,000	110,000	121,000
	2210203	Courier and Postal Services	-	-	-	20,000	22,000	24,200
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,743,715**	**2,595,651**	**4,120,651**	**2,000,000**	**2,200,000**	**2,420,000**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	385,000	703,466	2,978,466	500,000	550,000	605,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210302	Accommodation +domestic	660,000	1,012,853	512,853	700,000	770,000	847,000
	2210303	Daily Subsistence Allowances	698,715	879,332	629,332	800,000	880,000	968,000
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**	**4,029,985**	**4,001,065**	-	-	-	-
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,529,985	1,351,733	-	-	-	-
	2210402	Accommodation +Foreign	1,500,000	2,649,332	-	-	-	-
	2210500	**Printing , Advertising and Information Supplies and Services**	**897,999**	**1,500,000**	**1,591,900**	**1,531,835**	**1,685,019**	**1,853,520**
	2210504	Advertising awareness	897,999	1,500,000	1,591,900	1,531,835	1,685,019	1,853,520
	2210700	**Training Expenses**	**12,064,000**	**803,466**	**11,253,466**	**11,411,000**	**12,552,100**	**13,807,310**
	2210708	Trainer allowance	240,000	100,000	50,000	50,000	55,000	60,500
	2210710	Accommodation	400,000	263,800	63,800	135,000	148,500	163,350
	2210711	Tuition fees	424,000	439,666	139,666	226,000	248,600	273,460
	2210799	Financing Locally-Led Climate Action Program(fLLoCA)-County Climate Institutional support (CCIS)	11,000,000	-	11,000,000	11,000,000	12,100,000	13,310,000
	2210800	**Hospitality Supplies and Services**	**5,358,940**	**959,260**	**695,460**	**1,572,500**	**1,729,750**	**1,902,725**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,634,940	604,326	340,526	1,032,000	1,135,200	1,248,720
	2210802	Board, committees, conferences &seminars	724,000	354,934	354,934	540,500	594,550	654,005
	2211000	**Specialised Materials and Supplies**	**10,677,162**	**8,511,400**	**6,210,609**	**12,320,000**	**13,552,000**	**14,907,200**
	2211005	Chemicals and Industrial Gases	10,437,162	8,335,534	6,210,609	12,020,000	13,222,000	14,544,200
	2211016	Purchase of Uniforms and Clothing + Staff	240,000	175,866	-	300,000	330,000	363,000
	2211100	**Office and General Supplies and Services**	**3,848,430**	**1,120,525**	**720,525**	**1,035,000**	**1,138,500**	**1,252,350**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,403,140	359,126	159,126	635,000	698,500	768,350
	2211102	Supplies and Accessories for Computers and Printers	1,325,300	439,666	389,666	200,000	220,000	242,000
	2211103	Sanitary and cleaning materials,	1,119,990	321,733	171,733	200,000	220,000	242,000
	2211200	**Fuel Oil and Lubricants**	-	**2,000,500**	**1,575,135**	**500,000**	**550,000**	**605,000**
	2211201	Refined Fuels and Lubricants for Transport	-	2,000,500	1,575,135	500,000	550,000	605,000
	2211300	**Other Operating Expenses**	**8,619,044**	**4,100,000**	**5,869,535**	**4,680,000**	**5,148,000**	**5,662,800**
	2211305	Contracted Guards and Cleaning Services	5,979,044	3,300,000	4,537,535	3,880,000	4,268,000	4,694,800
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	640,000	800,000	800,000	800,000	880,000	968,000
	2211310	Contracted Professional Services	2,000,000	-	532,000	-	-	-
	2211399	Policy Development - Energy Master Plan	-	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	**66,380**	**1,231,065**	**703,466**	**1,526,000**	**1,678,600**	**1,846,460**
	2220101	Maintenance Expenses + Motor Vehicles	66,380	1,231,065	703,466	1,526,000	1,678,600	1,846,460

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2220200	**Routine Maintenance + Other Assets**	2,783,131	1,450,063	3,079,332	3,750,000	4,125,000	4,537,500
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	2,783,131	1,079,332	3,079,332	3,500,000	3,850,000	4,235,000
	2220202	Maintenance of Office Furniture and Equipment		370,731	-	250,000	275,000	302,500
		Acquisition of Nonfinancial Assets	5,563,293	477,225	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	5,563,293	477,225	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	3,333,293	477,225	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	2,230,000	-	-	-	-	-
		Sub Total	144,032,156	116,274,553	140,596,213	154,624,911	170,087,402	187,096,142
WATER		**Use of Goods and Services**	2,512,500	3,556,090	2,650,044	1,988,400	2,187,240	2,405,964
	2210200	**Communication Supplies and Services**	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	1,072,500	1,373,280	1,373,280	709,700	780,670	858,737
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	275,000	281,386	281,386	145,500	160,050	176,055
	2210302	Accommodation +domestic	797,500	488,029	488,029	252,000	277,200	304,920
	2210303	Daily Subsistence Allowances	-	603,865	603,865	312,200	343,420	377,762
	2210700	**Training Expenses**	640,000	566,046	60,000	261,100	287,210	315,931
	2210708	Trainer allowance	110,000	100,000	-	-	-	-
	2210710	Accommodation	300,000	263,800	60,000	156,500	172,150	189,365
	2210711	Tuition fees	230,000	202,246	-	104,600	115,060	126,566
	2211100	**Office and General Supplies and Services**	800,000	439,666	439,666	317,600	349,360	384,296
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	600,000	175,866	175,866	317,600	349,360	384,296
	2211102	Supplies and Accessories for Computers and Printers	160,000	263,800	263,800	-	-	-
	2211103	Sanitary and cleaning materials,	40,000	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	825,365	425,365	400,000	440,000	484,000
	2211201	Refined Fuels and Lubricants for Transport	-	825,365	425,365	400,000	440,000	484,000
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	351,733	351,733	300,000	330,000	363,000
	2220101	Maintenance Expenses + Motor Vehicles	-	351,733	351,733	300,000	330,000	363,000
		Acquisition OF Non-Financial Assets		3,000,000	3,000,000	2,400,176	2,640,194	2,904,213
	3111000	**Purchase of Office Furniture and General Equipment**		3,000,000	3,000,000	2,400,176	2,640,194	2,904,213
	3111001	Purchase of Office Furniture and Fittings		-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111002	Purchase of Computers, Printers and other IT Equipment		3,000,000	3,000,000	2,400,176	2,640,194	2,904,213
		Sub Total	**2,512,500**	**6,556,090**	**5,650,044**	**4,388,576**	**4,827,434**	**5,310,177**
IRRIGATION		**Use of Goods and Services**	**2,399,320**	**2,752,309**	**1,477,277**	**1,730,799**	**1,903,879**	**2,094,267**
	2210100	**Utilities Supplies and Services**	**120,000**	-	-	-	-	-
	2210101	Electricity Expenses	120,000	-	-	-	-	-
	2210102	Water and Sewerage charges	-	-	-	-	-	-
	2210200	**Communication Supplies and Services**	-	-	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**715,000**	**835,365**	**835,365**	**400,300**	**440,330**	**484,363**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	110,000	175,866	175,866	100,000	110,000	121,000
	2210302	Accommodation +domestic	330,000	307,766	307,766	140,300	154,330	169,763
	2210303	Daily Subsistence Allowances	275,000	351,733	351,733	160,000	176,000	193,600
	2210800	**Hospitality Supplies and Services**	**600,000**	**466,046**	**466,046**	**430,499**	**473,549**	**520,904**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	240,000	202,246	202,246	230,499	253,549	278,904
	2210802	Board, committees, conferences &seminars	360,000	263,800	263,800	200,000	220,000	242,000
	2211100	**Office and General Supplies and Services**	**400,000**	**175,866**	**175,866**	**150,000**	**165,000**	**181,500**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	200,000	175,866	175,866	100,000	110,000	121,000
	2211102	Supplies and Accessories for Computers and Printers	160,000	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	40,000	-	-	50,000	55,000	60,500
	2211200	**Fuel Oil and Lubricants**	-	**483,633**	-	**400,000**	**440,000**	**484,000**
	2211201	Refined Fuels and Lubricants for Transport	-	483,633	-	400,000	440,000	484,000
	2211300	**Other Operating Expenses**	**464,320**	**527,599**	-	-	-	-
	2211310	Contracted Professional Services	200,000	219,833	-	-	-	-
	2211320	Temporary Committee expenses	264,320	307,766	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	**263,800**	-	**350,000**	**385,000**	**423,500**
	2220101	Maintenance Expenses + Motor Vehicles	-	263,800	-	350,000	385,000	423,500
	2220200	**Routine Maintenance + Other Assets**	**100,000**	-	-	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	100,000	-	-	-	-	-
		Sub Total	**2,399,320**	**2,752,309**	**1,477,277**	**1,730,799**	**1,903,879**	**2,094,267**
ENVIRONMENT		**Use of Goods and Services**	**6,915,000**	**3,249,382**	**1,190,050**	**1,615,000**	**1,776,500**	**1,954,150**
	2210200	**Communication Supplies and Services**		-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	1,155,000	1,814,184	514,184	915,000	1,006,500	1,107,150
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	275,000	439,666	139,666	250,000	275,000	302,500
	2210302	Accommodation +domestic	440,000	671,052	171,052	365,000	401,500	441,650
	2210303	Daily Subsistence Allowances	440,000	703,466	203,466	300,000	330,000	363,000
	2210700	**Training Expenses**	1,000,000	480,000	-	200,000	220,000	242,000
	2210708	Trainer allowance	140,000	-	-	50,000	55,000	60,500
	2210710	Accommodation	140,000	-	-	150,000	165,000	181,500
	2210799	Environmental education and awareness	720,000	480,000	-	-	-	-
	2211000_	**Specialized materials and supplies**	560,000	-	-	-	-	-
	2211016	Purchase of uniforms and clothing for staff	560,000	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	880,000	175,866	175,866	100,000	110,000	121,000
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	200,000	175,866	175,866	100,000	110,000	121,000
	2211103	Sanitary and cleaning materials,	40,000	-	-	-	-	-
	2211199	Office and General Supplies -Banners, Posters, pull-ups, manuals and guidelines	640,000	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	779,332	-	400,000	440,000	484,000
	2211201	Refined Fuels and Lubricants for Transport	-	779,332	-	400,000	440,000	484,000
	2211300	**Other Operating Expenses**	3,320,000	-	500,000	-	-	-
	2211305	Contracted Guards and Cleaning Services	-	-	-	-	-	-
	2211311	Contracted Technical Services	560,000	-	-	-	-	-
	2211320	Temporary Committee expenses	360,000	-	-	-	-	-
	2211322	Binding of Records	400,000	-	-	-	-	-
	2211399	Development of State of Environment Report	1,000,000	-	-	-	-	-
	2211399	County Environment Action Plan	1,000,000	-	500,000	-	-	-
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
		Sub Total	6,915,000	3,249,382	1,190,050	1,615,000	1,776,500	1,954,150
ENERGY		**Use of Goods and Services**	2,350,303	3,528,227	1,401,464	2,341,000	2,575,100	2,832,610
	2210200	**Communication Supplies and Services**	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	913,416	1,078,165	778,165	565,000	621,500	683,650
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	192,632	175,866	175,866	100,000	110,000	121,000
	2210302	Accommodation +domestic	120,624	351,733	251,733	180,000	198,000	217,800

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210303	Daily Subsistence Allowances	600,160	550,566	350,566	285,000	313,500	344,850
	2210500	**Printing , Advertising and Information Supplies and Services**	-	-	-	-	-	-
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210504	advertising awareness	-	-	-	-	-	-
	2210700	**Training Expenses**	**241,520**	**483,632**	-	**249,000**	**273,900**	**301,290**
	2210710	Accommodation	241,520	219,832	-	113,000	124,300	136,730
	2210711	Tuition fees	-	263,800	-	136,000	149,600	164,560
	2210800	**Hospitality Supplies and Services**	**865,367**	**691,399**	**491,399**	**647,000**	**711,700**	**782,870**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	865,367	691,399	491,399	647,000	711,700	782,870
	2211000	**Specialised Materials and Supplies**	**81,424**	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	81,424	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	**248,576**	**131,900**	**131,900**	**100,000**	**110,000**	**121,000**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	248,576	131,900	131,900	100,000	110,000	121,000
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	**703,465**	-	**400,000**	**440,000**	**484,000**
	2211201	Refined Fuels and Lubricants for Transport	-	703,465	-	400,000	440,000	484,000
	2211300	**Other Operating Expenses**	-	-	-	-	-	-
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	-	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	**439,666**	-	**380,000**	**418,000**	**459,800**
	2220101	Maintenance Expenses + Motor Vehicles	-	439,666	-	380,000	418,000	459,800
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	-	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
		Gross Expenditure ... Kshs.	**2,350,303**	**3,528,227**	**1,401,464**	**2,341,000**	**2,575,100**	**2,832,610**
NATURAL RESOURCES		**Use of Goods and Services**	**2,489,942**	**2,406,096**	**1,007,959**	**1,301,000**	**1,431,100**	**1,574,210**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210200	**Communication Supplies and Services**	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	1,189,942	876,059	876,059	391,000	430,100	473,110
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	452,040	263,800	263,800	75,000	82,500	90,750
	2210302	Accommodation +domestic	590,832	228,626	228,626	118,000	129,800	142,780
	2210303	Daily Subsistence Allowances	147,070	383,633	383,633	198,000	217,800	239,580
	2210700	**Training Expenses**	460,000	430,872	-	260,000	286,000	314,600
	2210708	Trainer allowance	140,000	123,106	-	100,000	110,000	121,000
	2210710	Accommodation	320,000	307,766	-	160,000	176,000	193,600
	2211100	**Office and General Supplies and Services**	840,000	131,900	131,900	100,000	110,000	121,000
	2211101	General Office Supplies	800,000	131,900	131,900	100,000	110,000	121,000
	2211103	Sanitary and cleaning materials,	40,000	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	747,432	-	400,000	440,000	484,000
	2211201	Refined Fuels and Lubricants for Transport	-	747,432	-	400,000	440,000	484,000
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	219,833	-	150,000	165,000	181,500
	2220101	Maintenance Expenses + Motor Vehicles	-	219,833	-	150,000	165,000	181,500
		Sub Total	2,489,942	2,406,096	1,007,959	1,301,000	1,431,100	1,574,210
CLIMATE CHANGE		**Use of Goods and Services**	1,200,568	1,358,998	331,900	855,000	940,500	1,034,550
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	654,110	913,298	200,000	605,000	665,500	732,050
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	90,778	175,866	-	225,000	247,500	272,250
	2210302	Accommodation +domestic	275,000	351,733	8,000	180,000	198,000	217,800
	2210303	Daily Subsistence Allowances	288,332	385,699	192,000	200,000	220,000	242,000
	2210700	**Training Expenses**	275,000	313,800	-	150,000	165,000	181,500
	2210708	Trainer allowance	-	50,000	-	50,000	55,000	60,500
	2210710	Accommodation	275,000	263,800	-	100,000	110,000	121,000
	2211100	**Office and General Supplies and Services**	271,458	131,900	131,900	100,000	110,000	121,000
	2211101	General Office Supplies	231,458	131,900	131,900	100,000	110,000	121,000
	2211103	Sanitary and cleaning materials,	40,000	-	-	-	-	-
		Sub Total	1,200,568	1,358,998	331,900	855,000	940,500	1,034,550
		Gross Expenditure ... Kshs.	161,899,790	136,125,655	151,654,907	166,856,286	183,541,915	201,896,106
		Summary of Expenditure by Economic Classification						
		Compensation to Employees	75,240,878	75,240,878	92,668,545	94,152,036	103,567,240	113,923,964
		Use of Goods and Services	81,095,619	57,407,552	55,986,362	70,304,074	77,334,481	85,067,930
		Acquisition of Non-Financial Assets	5,563,293	3,477,225	3,000,000	2,400,176	2,640,194	2,904,213
		Total Recurrent Expenditure	161,899,790	136,125,655	151,654,907	166,856,286	183,541,915	201,896,106
10. Health Services and Sanitation								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	CSP-Administrative and Support services							
Headquarters		COMPENSATION TO EMOPLOYEES	1,648,028,507	1,682,028,507	1,761,260,021	2,029,727,929	2,232,700,722	2,455,970,794
	2110100	Basic salary+ Permanent Employees and Salary Arrears	607,580,099	671,852,312	618,777,978	838,253,732	922,079,105	1,014,287,016
	2110101	Basic Salary civil services	607,580,099	671,852,312	618,777,978	838,253,732	922,079,105	1,014,287,016
	2110200	Basic Wages - Temporary Employees	112,358,042	114,011,853	119,011,853	210,309,855	231,340,841	254,474,925
	2110201	Contractual Employees-CHPs	65,700,000	65,700,000	65,700,000	155,781,627	171,359,790	188,495,769
	2110202	Casual Labour - Others	46,658,042	48,311,853	53,311,853	54,528,228	59,981,051	65,979,156
	2110300	Personal Allowance +Paid as Part of Salary	847,815,780	774,025,756	916,243,832	859,025,756	944,928,332	1,039,421,165
	2110301	House Allowance	103,496,600	121,230,768	127,698,445	141,230,768	155,353,845	170,889,229
	2110314	Transport Allowance	76,643,200	77,652,762	71,551,245	87,652,762	96,418,038	106,059,842
	2110315	Extraneous	96,909,430	156,319,812	288,091,609	176,319,812	193,951,793	213,346,973
	2110318	Non+practising	61,600,000	25,608,000	30,664,819	25,608,000	28,168,800	30,985,680
	2110320	Leave Allowance	6,270,644	6,198,475	6,024,974	6,198,475	6,818,323	7,500,155
	2110321	Health Service Allowance	117,911,600	128,555,460	128,678,905	148,555,460	163,411,006	179,752,107
	2110322	Health risk	95,837,142	56,981,986	48,958,750	61,981,986	68,180,185	74,998,203
	2110335	On call	87,221,164	78,603,420	73,347,510	78,603,420	86,463,762	95,110,138
	2110399	Nursing service allowance	125,760,000	117,313,020	101,788,382	127,313,020	140,044,322	154,048,754
	2110399	Salary Arrears	-	-	35,100,000	-	-	-
	2110399	Uniform Allowance	76,166,000	5,562,053	4,339,193	5,562,053	6,118,258	6,730,084
	2120100	Employer Contributions to Compulsory National Social Security Schemes	80,274,586	122,138,586	107,226,358	122,138,586	134,352,445	147,787,689
	2120103	Employer contribution to pension	57,006,434	96,835,720	84,882,993	96,835,720	106,519,292	117,171,221
	2120103	Housing Levy	23,268,152	25,302,866	22,343,365	25,302,866	27,833,153	30,616,468
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral services							
Headquarters		Use of Goods and Services	331,906,591	111,034,660	165,853,228	14,944,760	16,439,236	18,083,160
	2210100	Utilities Supplies and Services	13,088,657	7,755,745	5,005,745	2,254,786	2,480,265	2,728,291
	2210101	Electricity Expenses	7,837,978	3,505,011	3,005,011	1,254,052	1,379,457	1,517,403
	2210102	Water and Sewerage charges	5,250,679	4,250,734	2,000,734	1,000,734	1,100,807	1,210,888
	2210200	Communication Supplies and Services	181,015	297,147	65,657	205,657	226,223	248,845
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	96,712	120,890	-	-	-	-
	2210202	Internet connections	36,526	125,657	65,657	205,657	226,223	248,845
	2210203	Courier and Postal Services	47,778	50,600	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	5,723,150	2,441,302	2,141,302	3,441,302	3,785,432	4,163,975
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,280,001	1,100,001	1,300,001	2,000,000	2,200,000	2,420,000
	2210302	Accommodation -domestic	2,372,606	590,758	340,758	390,759	429,835	472,818
	2210303	Daily Subsistence Allowances	2,070,543	750,543	500,543	1,050,543	1,155,597	1,271,157
	2210400	Foreign Travel and Subsistence, and Other Transportation Costs	3,716,720	2,300,000	2,300,000	3,200,000	3,520,000	3,872,000
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,800,000	2,300,000	2,300,000	2,150,000	2,365,000	2,601,500
	2210403	Daily Subsistence Allowances	1,916,720	-	-	1,050,000	1,155,000	1,270,500

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210500	**Printing , Advertising and Information Supplies and Services**	**751,748**	**4,271,899**	**3,276,715**	**678,024**	**745,826**	**820,409**
	2210502	Publishing and Printing Services	-	230,235	897,000	230,235	253,259	278,584
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	290,870	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	751,748	347,789	476,710	447,789	492,568	541,825
	2210504	Campaigns on Blood and Tissue Transplant	-	1,244,000	744,000	-	-	-
	2210504	SHIF Awareness and Registration campaigns	-	2,159,005	1,159,005	-	-	-
	2210700	**Training Expenses**	**1,697,412**	**1,621,775**	**851,775**	-	-	-
	2210708	Trainer allowance	392,268	540,345	270,345	-	-	-
	2210710	Accommodation	520,784	450,980	250,980	-	-	-
	2210711	Tuition fees	784,360	630,450	330,450	-	-	-
	2210800	**Hospitality Supplies and Services**	**9,040,121**	**6,034,991**	**12,496,488**	**5,164,991**	**5,681,490**	**6,249,639**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	8,800,990	3,645,900	10,470,582	1,025,900	1,128,490	1,241,339
	2210802	Boards, Committees, Conferences and Seminars	239,131	976,178	1,176,528	1,226,178	1,348,796	1,483,675
	2210802	Health Standards Planning and Quality Assurance Committee (Monitoring and evaluation)		1,412,913	849,378	2,912,913	3,204,204	3,524,625
	2210900	**Insurance**	**6,000,000**	-	-	-	-	-
	2210910	Medical Insurance-indigents for UHC pilot in Samia/Bunyala	6,000,000	-	-		-	-
	CSP-Diagnostic Services in Higher Level Facilities							
		Use of Goods and Services				**24,791,650**	**27,270,815**	**29,997,897**
	2211000	**Specialised Materials and Supplies**	**218,236,482**	**43,727,591**	**95,722,757**	**12,323,422**	**13,555,764**	**14,911,341**
	2211001	Medical drugs	75,026,804	20,393,386	42,660,189	8,545,864	9,400,450	10,340,495
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	45,123,093	3,148,130	12,406,773	889,753	978,728	1,076,601
	2211002	Purchase of Renal supplies		1,050,000	-	-	-	-
	2211002	Purchase of dental supplies		1,070,980	-	-	-	-
	2211004	Fungicide, insecticide & sprays	467,022	-	1,873,915	-	-	-
	2211005	Chemicals and Industrial Gases	360,000	771,000	1,053,141	-	-	-
	2211008	Laboratory material supplies	27,736,979	7,858,765	14,421,646	1,136,121	1,249,733	1,374,706
	2211009	Education and Library Supplies	-	-	-	-	-	-
	2211010	Public address system	-	-	-	-	-	-
	2211015	Food and ration	60,034,083	5,505,778	16,326,556	1,351,027	1,486,130	1,634,743
	2211016	Purchase of Uniforms and Clothing + Staff	1,374,460	120,560	506,010	-	-	-
	2211019	Purchase of Uniforms and Clothing + patients	450,355	450,355	450,355	-	-	-
	2211021	Purchase of bed and linen	5,976,440	567,980	676,963	-	-	-
	2211025	Purchase of oxygen	-	-	-	-	-	-
	2211028	Purchase of x-ray consumables	1,687,246	2,790,697	5,347,209	400,657	440,723	484,795
	2211100	**Office and General Supplies and Services**	**2,505,763**	**3,815,727**	**12,455,813**	**5,505,727**	**6,056,300**	**6,661,930**

Sign: ..... Date 5th of August, 2025

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			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	872,776	1,090,970	4,532,679	2,050,970	2,256,067	2,481,674
	2211101	Supply of Medical Records		1,493,971	993,971	373,971	411,368	452,505
	2211102	Supplies and Accessories for Computers and Printers	1,052,221	650,026	1,480,299	1,250,026	1,375,029	1,512,531
	2211103	Sanitary and cleaning materials,	580,766	580,760	5,448,864	1,830,760	2,013,836	2,215,220
	2211200	**Fuel Oil and Lubricants**	**6,718,362**	**17,466,574**	**16,013,963**	**3,408,581**	**3,749,439**	**4,124,383**
	2211201	Refined Fuels and Lubricants for Transport	452,500	8,905,051	7,005,051	1,000,051	1,100,056	1,210,062
	2211202	Refined Fuels and Lubricants for Transport production	-	4,560,993	3,060,993	1,700,000	1,870,000	2,057,000
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)	6,265,862	4,000,530	5,947,919	708,530	779,383	857,321
	2211300	**Other Operating Expenses**	**61,252,678**	**13,817,498**	**10,275,757**	**2,373,860**	**2,611,246**	**2,872,371**
	2211301	Bank Services Commission & Charges	-	461,723	200,000	120,000	132,000	145,200
	2211304	Medical expenses	745,350	-	-	-	-	-
	2211305	Contracted Guards and Cleaning Services	8,363,264	9,053,860	8,074,042	2,003,860	2,204,246	2,424,671
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	-	-	-	-	-	-
	2211310	Contracted Professional Services	-	2,001,715	1,501,715	-	-	-
	2211310	Medical Disability Assessment		500,200	-	-	-	-
	2211310	Eye care services	750,000	1,000,000	500,000	-	-	-
	2211399	Refilling of community chlorine	270,420	-	-	-	-	-
	2211399	Menstrual Hygiene	6,125,000	-	-	-	-	-
	2211399	Purchase of life straw kit	113,003	-	-	-	-	-
	2211399	Free Maternal Health Care	-	-	-	-	-	-
	2211399	Preparation of Health Planning Documents(HSWG&APR)	4,050,566	-	-	-	-	-
	2211399	Jigger Control	926,785	-	-	-	-	-
	2211399	Reproductive, Maternal, New Born, Child and Addlescent Health (RMNCAH)	1,699,880	-	-	-	-	-
	2211399	Non Communicable Diseases	2,123,145	-	-	-	-	-
	2211399	School Health Programme	254,485	-	-	-	-	-
	2211399	TB and Leprosy	-	-	-	-	-	-
	2211399	Blood and Tissue Transplant Services	3,375,000	-	-	-	-	-
	2211399	Disease Surveillance & control	1,500,000	-	-	-	-	-
	2211399	Immunization and Vaccination Campaigns	750,593	-	-	-	-	-
	2222399	Health Promotion	375,000	-	-	-	-	-
	2211399	Community Health Services	687,000	-	-	-	-	-
	2211399	Sectoral and Multi-sectoral Coordination	800,250	-	-	250,000	275,000	302,500
	2211399	Monitoring and Evaluation	3,129,050	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

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			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211399	Purchase of medical records	1,178,235	-	-	-	-	-
	2211399	Preparation of Policy Documents	6,100,000	-	-	-	-	-
	2211399	Purchase supplementary feedings for children	3,050,405	-	-	-	-	-
	2211399	Primary Health Care network	1,000,000	-	-	-	-	-
	2211399	Other Operating Expenses-NHIF Awareness and registration	13,885,249	800,000	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	**1,553,500**	**4,166,241**	**3,530,031**	**1,180,060**	**1,298,066**	**1,427,873**
	2220101	Maintenance Expenses + Motor Vehicles	1,553,500	4,030,031	3,530,031	1,180,060	1,298,066	1,427,873
	2220103	Maintenance Expenses for boats and ferries	-	136,210	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**	**1,440,983**	**3,318,170**	**1,717,225**	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment	365,367	1,236,775	836,775	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	-	-	-	-	-	-
	2220203	Maintenance of medical and dental equipment	624,360	1,080,450	880,450	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
	2220206	Maintenance of civil works	200,276	1,000,945	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	250,980	-	-	-	-	-
		Grants and Transfers	**102,244,618**	**11,307,926**	**58,737,029**	**13,760,000**	**15,136,000**	**16,649,600**
	2640201	Emergency- Relief (Health Services)	26,725,095	1,047,926	2,046,634	-	-	-
	2640201	Busia County Health Services Fund	21,572,618	-	5,482,351	-	-	-
	2640499	Nutritional International			27,757,072	-	-	-
	2640499	DANIDA	38,504,649	-	9,690,972	-	-	-
	2640499	DANIDA (County government Contribution)	15,442,256	10,260,000	13,760,000	13,760,000	15,136,000	16,649,600
		Social Benefits						
	2710100	**Government Pension and Retirement Benefits**	-	-	-	-	-	-
	2710102	Gratuity + Civil Servants	-	-	-	-	-	-
	CSP-Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets	**65,384,808**	**5,795,720**	**20,293,371**	**1,921,412**	**2,113,553**	**2,324,909**
	3110900	**Purchase of Household Furniture and Institutional Equipment**	-	**456,800**	**295,445**	**356,800**	**392,480**	**431,728**
	3110902	Purchase of Household and Institutional Appliances	-	456,800	295,445	356,800	392,480	431,728
	3111000	**Purchase of Office Furniture and General Equipment**	**4,085,786**	**2,444,829**	**10,035,834**	**1,125,822**	**1,238,404**	**1,362,245**
	3111001	Purchase of Office Furniture and Fittings	2,309,065	1,209,365	-	709,365	780,302	858,332
	3111002	Purchase of Computers, Printers and other IT Equipment	1,616,265	986,457	10,035,834	416,457	458,103	503,913
	3111005	Purchase of Photocopiers	160,456	249,007	-	-	-	-

Sign: ..... Date 5th of August, 2025

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			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111100	**Purchase of Specialized Plants, Equipment and Machinery**	**60,966,390**	**2,455,301**	**9,962,092**	-	-	-
	3111101	Purchase of Medical and Dental Equipment	58,336,987	357,002	8,633,374	-	-	-
	3111101	Purchase of Therapy Equipment	760,674	-	-	-	-	-
	3111102	Purchase of Boilers and Refrigeration and Air Conditioners	737,820	390,890	375,618	-	-	-
	3111106	Purchase of Fire Fighting Equipment	150,459	150,459	-	-	-	-
	3111107	Purchase of Laboratory Equipment	980,450	1,040,354	953,100	-	-	-
	3111120	Purchase of specialized Plant	-	516,596	-	-	-	-
	3111400	**Research, Feasibility Studies, Project Preparation and Design, Project Supervision**	**332,632**	**438,790**	-	**438,790**	**482,669**	**530,936**
	3111403	Operational research	332,632	438,790	-	438,790	482,669	530,936
		Sub Total	**2,147,564,524**	**1,810,166,813**	**2,006,143,649**	**41,657,822**	**45,823,604**	**50,405,965**
Headquarters								
	CP-PREVENTIVE AND PROMOTIVE SERVICES							
	CSP-Sanitation and Hygiene							
		Use of Goods and Services	**1,012,258**	**15,200,276**	**35,697,953**	**6,111,948**	**6,723,143**	**7,395,457**
	2210100	**Utilities Supplies and Services**	**94,683**	**194,733**	-	-	-	-
	2210101	Electricity Expenses	94,683	194,733	-	-	-	-
	2210200	**Communication Supplies and Services**	**93,565**	**156,956**	**80,900**	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	40,365	50,456	-	-	-	-
	2210202	Internet connections	16,720	60,900	60,900	-	-	-
	2210203	Courier and Postal Services	36,480	45,600	20,000	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**				**900,000**	**990,000**	**1,089,000**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)				500,000	550,000	605,000
	2210303	Daily Subsistence Allowances				400,000	440,000	484,000
	2210500	**Printing , Advertising and Information Supplies and Services**	**18,034**	**3,826,495**	**1,775,509**	**809,005**	**889,906**	**978,896**
	2210502	Publishing and Printing Services	18,034	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns		137,701	68,850	809,005	889,906	978,896
	2210504	Jigger Control		682,135	-	-	-	-
	2210504	Reproductive, Maternal, New Born, Child and Adolescent Health (RMNCAH)		1,000,000	1,000,000	-	-	-
	2210504	School Health Programme		505,869	505,869	-	-	-
	2210504	Immunization and Vaccination Campaigns		500,790	200,790	-	-	-
	2210504	Disease Surveillance & control		1,000,000	-	-	-	-
	2210800	**Hospitality Supplies and Services**	**175,024**	**1,492,780**	**3,042,680**	**852,788**	**938,067**	**1,031,873**
	2210801	Catering Services (receptions),	175,024	468,780	2,468,780	302,788	333,067	366,373

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		Accommodation, Gifts, Food and Drinks						
	2210802	Boards, Committees, Conferences and Seminars	-	-	-	550,000	605,000	665,500
	2210802	Non Communicable Diseases		523,900	523,900	-	-	-
	2210802	Health Promotion		500,100	50,000	-	-	-
	2211000	**Specialised Materials and Supplies**	**392,730**	**1,729,238**	**737,774**	**1,980,470**	**2,178,517**	**2,396,369**
	2211004	Fungicide, insecticide & sprays	392,730	791,464	-	430,470	473,517	520,869
	2211005	Chemicals and Industrial Gases		937,774	737,774	-	-	-
	2211008	Laboratory material supplies				1,550,000	1,705,000	1,875,500
	2211100	**Office and General Supplies and Services**	**238,223**	**733,679**	**533,679**	**669,685**	**736,654**	**810,319**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	137,503	557,179	357,179	363,185	399,504	439,454
	2211103	Sanitary and cleaning materials,	100,720	176,500	176,500	306,500	337,150	370,865
	2211200	**Fuel Oil and Lubricants**				**500,000**	**550,000**	**605,000**
	2211201	Refined Fuels and Lubricants for Transport				500,000	550,000	605,000
	2211300	**Other Operating Expenses**	-	**7,066,395**	**29,527,411**	-	-	-
	2211305	Contracted Guards and Cleaning Services	-	-	25,038,871	-	-	-
	2211399	Menstrual Hygiene		3,040,050	2,072,000	-	-	-
	2211399	Free Maternal Health Care		509,805	-	-	-	-
	2211399	HIV/AIDS		650,000	400,000	-	-	-
	2211399	Malaria Control		610,000	410,000	-	-	-
	2211399	TB and Leprosy		1,000,000	550,000	-	-	-
	2211399	Community Health Services		756,000	656,000	-	-	-
	2211399	Purchase of Supplementary Feedings for Children		500,540	400,540	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**				**400,000**	**440,000**	**484,000**
	2220101	Maintenance Expenses + Motor Vehicles				400,000	440,000	484,000
			1,012,258	15,200,276	35,697,953			
	CSP-HIV/AIDs, TB and Malaria Control							
		Use of Goods and Services				**850,000**	**935,000**	**1,028,500**
	2210500	**Printing , Advertising and Information Supplies and Services**				**850,000**	**935,000**	**1,028,500**
	2210502	Publishing and Printing Services				-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns				850,000	935,000	1,028,500
	CSP-Health Promotion							
		Use of Goods and Services				**300,000**	**330,000**	**363,000**
	2210500	**Printing , Advertising and Information Supplies and Services**				**300,000**	**330,000**	**363,000**
	2210504	Advertising, Awareness and Publicity Campaigns				300,000	330,000	363,000
	CSP-Primary Health Care Services							
		Use of Goods and Services				**818,052**	**899,857**	**989,843**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				300,000	330,000	363,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)				300,000	330,000	363,000
	2210302	Accommodation +domestic				-	-	-
	2210500	Printing , Advertising and Information Supplies and Services				260,000	286,000	314,600
	2210504	Advertising, Awareness and Publicity Campaigns				260,000	286,000	314,600
	2211000	Specialised Materials and Supplies				258,052	283,857	312,243
	2211005	Chemicals and Industrial Gases				258,052	283,857	312,243
		sub total				8,080,000	8,888,000	9,776,800
Grant total						2,093,225,751	2,302,548,326	2,532,803,159
Exchequer source of fund		Summary of Expenditure by Economic Classification						
		Compensation to Employees				2,029,727,929	2,232,700,722	2,455,970,794
		Use of Goods and Services				47,816,410	52,598,051	57,857,856
		Acquisition of Non-Financial Assets				1,921,412	2,113,553	2,324,909
		Grants and Transfers				13,760,000	15,136,000	16,649,600
		Total Recurrent Expenditure				2,093,225,751	2,302,548,326	2,532,803,159
Appropriation in Aid								
PUBLIC HEALTH								
	CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES							
	CSP-Sanitation and Hygiene							
		Use of Goods and Services				3,741,216	4,115,338	4,526,871
	2210100	Utilities Supplies and Services				151,733	166,906	183,597
	2210101	Electricity Expenses				151,733	166,906	183,597
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				727,544	800,298	880,328
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)				127,544	140,298	154,328
	2210302	Accommodation +domestic				600,000	660,000	726,000
	2210800	Hospitality Supplies and Services				502,780	553,058	608,364
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks				267,780	294,558	324,014
	2210802	Boards, Committees, Conferences and Seminars				235,000	258,500	284,350
	2211000	Specialised Materials and Supplies				1,106,329	1,216,962	1,338,658
	2211004	Fungicide, insecticide & sprays				401,464	441,610	485,771
	2211005	Chemicals and Industrial Gases				304,865	335,352	368,887
	2211008	Laboratory material supplies				400,000	440,000	484,000
	2211100	Office and General Supplies and Services				402,780	443,058	487,364

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)				267,780	294,558	324,014
	2211103	Sanitary and cleaning materials,				135,000	148,500	163,350
	2211200	**Fuel Oil and Lubricants**				**400,000**	**440,000**	**484,000**
	2211201	Refined Fuels and Lubricants for Transport				400,000	440,000	484,000
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**				**450,050**	**495,055**	**544,561**
	2220101	Maintenance Expenses + Motor Vehicles				450,050	495,055	544,561
		Acquisition OF Non-Financial Assets				**200,139**	**220,153**	**242,168**
	3111000	**Purchase of Office Furniture and General Equipment**				**200,139**	**220,153**	**242,168**
	3111001	Purchase of Office Furniture and Fittings				200,139	220,153	242,168
		sub total				**3,941,355**	**4,335,491**	**4,769,040**
	CSP-HIV/AIDS, TB and Malaria Control							
		Use of Goods and Services				**150,000**	**165,000**	**181,500**
	2210500	**Printing , Advertising and Information Supplies and Services**				**150,000**	**165,000**	**181,500**
	2210504	Advertising, Awareness and Publicity Campaigns				150,000	165,000	181,500
						150,000	**165,000**	**181,500**
	CSP-Primary Health Care Services							
		Use of Goods and Services				**700,135**	**770,149**	**847,163**
	2210500	**Printing , Advertising and Information Supplies and Services**				**700,135**	**770,149**	**847,163**
	2210504	Advertising, Awareness and Publicity Campaigns				700,135	770,149	847,163
						700,135	**770,149**	**847,163**
						4,791,490	**5,270,639**	**5,797,703**
BUSIA REFERRAL HOSPITAL								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMOPLOYEES				**8,619,050**	**9,480,955**	**10,429,051**
	2110200	**Basic Wages - Temporary Employees**				**8,619,050**	**9,480,955**	**10,429,051**
	2110201	Contractual Employees-Locum employees				2,256,000	2,481,600	2,729,760
	2110202	Casual Labour - Others				6,363,050	6,999,355	7,699,291
		Sub Total				**8,619,050**	**9,480,955**	**10,429,051**
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral services							
		Use of Goods and Services	**154,208,062**	**68,647,827**	**73,708,743**	**24,886,983**	**27,375,681**	**30,113,249**
	2210100	**Utilities Supplies and Services**	**1,821,239**	**9,800,000**	**6,961,129**	**14,000,000**	**15,400,000**	**16,940,000**
	2210101	Electricity Expenses	1,360,450	4,800,000	4,099,811	7,000,000	7,700,000	8,470,000
	2210102	Water and Sewerage charges	460,789	5,000,000	2,861,318	7,000,000	7,700,000	8,470,000
	2210200	**Communication Supplies and Services**	**215,480**	**341,980**	**157,980**	**333,317**	**366,649**	**403,314**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,200	240,000	56,000	200,000	220,000	242,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210202	Internet connections	35,980	35,980	35,980	60,000	66,000	72,600
	2210203	Courier and Postal Services	79,300	66,000	66,000	73,317	80,649	88,714
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,451,477**	-	-	**2,500,000**	**2,750,000**	**3,025,000**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	350,980	-	-	800,000	880,000	968,000
	2210302	Accommodation +domestic	540,690	-	-	200,000	220,000	242,000
	2210303	Daily Subsistence Allowances	559,807	-	-	1,500,000	1,650,000	1,815,000
	2210500	**Printing , Advertising and Information Supplies and Services**	-	**185,000**	**185,000**	**1,150,000**	**1,265,000**	**1,391,500**
	2210502	Publishing and Printing Services	-	185,000	185,000	500,000	550,000	605,000
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	50,000	55,000	60,500
	2210504	Advertising, Awareness and Publicity Campaigns	-	-	-	600,000	660,000	726,000
	2210700	**Training Expenses**				**200,000**	**220,000**	**242,000**
	2210708	Trainer allowance				100,000	110,000	121,000
	2210710	Accommodation				100,000	110,000	121,000
	2210800	**Hospitality Supplies and Services**	**546,789**	**860,063**	**860,063**	**6,703,666**	**7,374,033**	**8,111,436**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	546,789	306,789	306,789	800,000	880,000	968,000
	2210802	Boards, Committees, Conferences and Seminars	-	553,274	553,274	5,903,666	6,494,033	7,143,436
	CSP-Diagnostic Services in Higher Level Facilities							
		Use of Goods and Services				**46,578,000**	**51,235,800**	**56,359,380**
	2211000	**Specialised Materials and Supplies**	**144,622,206**	**46,874,994**	**58,535,910**	**33,200,000**	**36,520,000**	**40,172,000**
	2211001	Medical drugs/Supplies	55,696,958	13,364,921	32,018,547	10,800,000	11,880,000	13,068,000
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	33,473,216	5,009,800	10,417,090	8,000,000	8,800,000	9,680,000
	2211004	Fungicide, insecticide & sprays	171,680	-	-	100,000	110,000	121,000
	2211005	Chemicals and Industrial Gases	60,456	960,003	560,003	300,000	330,000	363,000
	2211008	Laboratory material supplies	34,999,388	4,080,400	3,580,400	4,600,000	5,060,000	5,566,000
	2211015	Food and ration	10,426,120	20,680,910	10,680,910	8,000,000	8,800,000	9,680,000
	2211016	Purchase of Uniforms and Clothing + Staff	304,000	-	-	100,000	110,000	121,000
	2211019	Purchase of Uniforms and Clothing + patients	540,790	-	-	200,000	220,000	242,000
	2211021	Purchase of beddings and linen	1,160,980	1,260,980	760,980	300,000	330,000	363,000
	2211028	Purchase of x+ray consumables	7,788,618	1,517,980	517,980	800,000	880,000	968,000
	2211100	**Office and General Supplies and Services**	**1,810,470**	**3,610,470**	**2,110,470**	**2,470,000**	**2,717,000**	**2,988,700**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	1,009,040	1,809,040	809,040	1,370,000	1,507,000	1,657,700

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211102	Supplies and Accessories for Computers and Printers	250,980	250,980	250,980	300,000	330,000	363,000
	2211103	Sanitary and cleaning materials,	550,450	1,550,450	1,050,450	800,000	880,000	968,000
	2211200	**Fuel Oil and Lubricants**		**3,016,000**	**2,116,000**	**3,500,000**	**3,850,000**	**4,235,000**
	2211201	Refined Fuels and Lubricants for Transport		1,000,000	800,000	2,500,000	2,750,000	3,025,000
	2211202	Refined Fuels and Lubricants for Transport production		1,000,000	500,000	-	-	-
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)		1,016,000	816,000	1,000,000	1,100,000	1,210,000
	2211300	**Other Operating Expenses**	1,351,120	**3,326,149**	**2,300,000**	**5,708,000**	**6,278,800**	**6,906,680**
	2211301	Bank Services Commission & Charges	-	125,470	-	8,000	8,800	9,680
	2211305	Contracted Guards and Cleaning Services	1,200,670	2,700,679	2,000,000	5,200,000	5,720,000	6,292,000
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies		500,000	300,000	500,000	550,000	605,000
	2211399	Refilling of community chlorine	158,450	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**				**300,000**	**330,000**	**363,000**
	2220101	Maintenance Expenses + Motor Vehicles				300,000	330,000	363,000
	2220200	**Routine Maintenance + Other Assets**	**2,389,281**	**633,171**	**482,191**	**1,400,000**	**1,540,000**	**1,694,000**
	2220201	Maintenance of Plant, Machinery and Equipment	1,126,204	271,204	271,204	300,000	330,000	363,000
	2220202	Maintenance of Office Furniture and Equipment	450,980	150,980	-	200,000	220,000	242,000
	2220203	Maintenance of medical and dental equipment	520,987	210,987	210,987	300,000	330,000	363,000
	2220206	Maintenance of civil works	145,320	-	-	500,000	550,000	605,000
	2220210	Maintenance of Computers, Software, and Networks	145,790	-	-	100,000	110,000	121,000
	CSP -Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets		**1,400,605**	**450,605**	**2,878,955**	**3,166,851**	**3,483,536**
	3110900	**Purchase of Household Furniture and Institutional Equipment**		**120,000**	-	**77,005**	**84,706**	**93,176**
	3110902	Purchase of Household and Institutional Appliances		120,000	-	77,005	84,706	93,176
	3111000	**Purchase of Office Furniture and General Equipment**		**830,000**	-	**1,871,950**	**2,059,145**	**2,265,060**
	3111001	Purchase of Office Furniture and Fittings		300,000	-	200,000	220,000	242,000
	3111002	Purchase of Computers, Printers and other IT Equipment		380,000	-	1,521,950	1,674,145	1,841,560
	3111005	Purchase of Photocopiers		150,000	-	150,000	165,000	181,500
	3111100	**Purchase of Specialized Plants, Equipment and Machinery**		**450,605**	**450,605**	**930,000**	**1,023,000**	**1,125,300**
	3111101	Purchase of Medical and Dental Equipment		-	-	350,000	385,000	423,500

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111101	Purchase of Therapy Equipment		200,000	200,000	80,000	88,000	96,800
	3111102	Purchase of Boilers and Refrigeration and Air Conditioners		250,605	250,605	200,000	220,000	242,000
	3111106	Purchase of Fire Fighting Equipment				100,000	110,000	121,000
	3111107	Purchase of Laboratory Equipment				200,000	220,000	242,000
		Sub Total				**74,343,938**	**81,778,332**	**89,956,165**
	CP-PREVENTIVE AND PROMOTIVE SERVICES							
	CSP-HIV/AIDs, TB and Malaria Control							
		Use of Goods and Services				**4,693,000**	**5,162,300**	**5,678,530**
	2210500	**Printing , Advertising and Information Supplies and Services**				**4,693,000**	**5,162,300**	**5,678,530**
	2210504	Advertising, Awareness and Publicity Campaigns				4,693,000	5,162,300	5,678,530
	CSP-Environmental Health							
		Use of Goods and Services				**5,722,000**	**6,294,200**	**6,923,620**
	2210500	**Printing , Advertising and Information Supplies and Services**				**5,722,000**	**6,294,200**	**6,923,620**
	2210502	Publishing and Printing Services				-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns				5,722,000	6,294,200	6,923,620
	CSP-Health Promotion							
		Use of Goods and Services				**7,230,000**	**7,953,000**	**8,748,300**
	2210500	**Printing , Advertising and Information Supplies and Services**				**7,230,000**	**7,953,000**	**8,748,300**
	2210502	Publishing and Printing Services				-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns				7,230,000	7,953,000	8,748,300
	CSP-Primary Health Care Services							
		Use of Goods and Services				**2,715,330**	**2,986,863**	**3,285,549**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**				**2,715,330**	**2,986,863**	**3,285,549**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)				2,715,330	2,986,863	3,285,549
	CSP-Nutrition Services							
		Use of Goods and Services				**3,000,000**	**3,300,000**	**3,630,000**
	2210500	**Printing , Advertising and Information Supplies and Services**				**3,000,000**	**3,300,000**	**3,630,000**
	2210504	Advertising, Awareness and Publicity Campaigns				3,000,000	3,300,000	3,630,000
	CSP-RMNCAH							
		Use of Goods and Services				**1,750,000**	**1,925,000**	**2,117,500**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**				**1,750,000**	**1,925,000**	**2,117,500**
	2210303	Daily Subsistence Allowances				1,750,000	1,925,000	2,117,500
		Sub Total				**25,110,330**	**27,621,363**	**30,383,499**
		Total	154,208,062	70,048,432	74,159,348	108,073,318	118,880,650	130,768,715
KHUNYANGU SUB COUNTY HOSPITAL								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		COMPENSATION TO EMOPLOYEES				2,112,000	2,323,200	2,555,520
	2110200	**Basic Wages - Temporary Employees**				2,112,000	2,323,200	2,555,520
	2110201	Contractual Employees-Locum Employees				2,112,000	2,323,200	2,555,520
	2110202	Casual Labour - Others				-	-	-
		Sub Total				2,112,000	2,323,200	2,555,520
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral services							
		Use of Goods and Services	4,779,561	20,836,496	13,238,650	3,885,144	4,273,658	4,701,024
	2210100	**Utilities Supplies and Services**	844,121	1,001,121	801,121	720,000	792,000	871,200
	2210101	Electricity Expenses	437,375	750,375	550,375	720,000	792,000	871,200
	2210102	Water and Sewerage charges	406,746	250,746	250,746	-	-	-
	2210200	**Communication Supplies and Services**	96,056	181,056	25,600	286,000	314,600	346,060
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,456	135,456	-	216,000	237,600	261,360
	2210202	Internet connections				50,000	55,000	60,500
	2210203	Courier and Postal Services	45,600	45,600	25,600	20,000	22,000	24,200
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	494,602	-	-	800,000	880,000	968,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	124,708	-	-	200,000	220,000	242,000
	2210302	Accommodation -domestic	187,456	-	-	-	-	-
	2210303	Daily Subsistence Allowances	182,438	-	-	600,000	660,000	726,000
	2210500	**Printing , Advertising and Information Supplies and Services**	-	281,201	129,811	50,000	55,000	60,500
	2210502	Publishing and Printing Services	-	129,811	129,811	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	-	151,390	-	50,000	55,000	60,500
	2210800	**Hospitality Supplies and Services**	218,780	389,010	389,010	2,029,144	2,232,058	2,455,264
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	218,780	218,780	218,780	320,000	352,000	387,200
	2210802	Boards, Committees, Conferences and Seminars	-	170,230	170,230	1,709,144	1,880,058	2,068,064
	CSP-Diagnostic Services in Higher Level Facilities							
		Use of Goods and Services				12,958,880	14,254,768	15,680,245
	2211000	**Specialised Materials and Supplies**	2,858,231	15,130,987	9,090,987	8,094,682	8,904,150	9,794,565
	2211001	Medical drugs	-	6,839,897	3,339,897	3,074,701	3,382,171	3,720,388
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	497,790	2,397,880	1,397,880	1,100,001	1,210,001	1,331,001
	2211004	Fungicide, insecticide & sprays			-	50,000	55,000	60,500
	2211005	Chemicals and Industrial Gases				100,000	110,000	121,000
	2211008	Laboratory material supplies	456,930	1,756,930	856,930	1,500,000	1,650,000	1,815,000
	2211015	Food and ration	1,234,890	3,139,590	2,639,590	2,000,000	2,200,000	2,420,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211016	Purchase of Uniforms and Clothing + Staff				20,000	22,000	24,200
	2211019	Purchase of Uniforms and Clothing + patients				49,980	54,978	60,476
	2211021	Purchase of bedding and linen	156,345	156,345	156,345	100,000	110,000	121,000
	2211028	Purchase of x+ray consumables	512,276	840,345	500,345	100,000	110,000	121,000
	2211100	**Office and General Supplies and Services**	**251,871**	**901,871**	**501,871**	**1,700,000**	**1,870,000**	**2,057,000**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	125,971	555,971	355,971	1,300,000	1,430,000	1,573,000
	2211102	Supplies and Accessories for Computers and Printers				200,000	220,000	242,000
	2211103	Sanitary and cleaning materials,	125,900	345,900	145,900	200,000	220,000	242,000
	2211200	**Fuel Oil and Lubricants**		**1,130,000**	**1,130,000**	**1,900,000**	**2,090,000**	**2,299,000**
	2211201	Refined Fuels and Lubricants for Transport		700,000	700,000	1,500,000	1,650,000	1,815,000
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)		430,000	430,000	400,000	440,000	484,000
	2211300	**Other Operating Expenses**	**15,900**	**470,250**	**470,250**	-	-	-
	2211301	Bank Services Commission & Charges	-	31,250	31,250	-	-	-
	2211305	Contracted Guards and Cleaning Services		289,000	289,000	-	-	-
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies		150,000	150,000	-	-	-
	2211399	Refilling of community chlorine	15,900	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**				**420,000**	**462,000**	**508,200**
	2220101	Maintenance Expenses + Motor Vehicles				420,000	462,000	508,200
	2220200	**Routine Maintenance + Other Assets**		**1,351,000**	**700,000**	**844,198**	**928,618**	**1,021,480**
	2220201	Maintenance of Plant, Machinery and Equipment		1,150,000	700,000	100,000	110,000	121,000
	2220202	Maintenance of Office Furniture and Equipment		201,000	-	50,000	55,000	60,500
	2220205	Maintenance of Buildings and Stations ++ Non-residential				494,198	543,618	597,980
	2220206	Maintenance of civil works				100,000	110,000	121,000
	2220210	Maintenance of Computers, Software, and Networks				100,000	110,000	121,000
	CSP -Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets		**1,845,500**	**999,000**	**1,318,876**	**1,450,764**	**1,595,840**
	3110900	**Purchase of Household Furniture and Institutional Equipment**		**120,000**	**50,000**	**100,000**	**110,000**	**121,000**
	3110902	Purchase of Household and Institutional Appliances		120,000	50,000	100,000	110,000	121,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111000	Purchase of Office Furniture and General Equipment		701,500	-	968,867	1,065,754	1,172,329
	3111001	Purchase of Office Furniture and Fittings		150,000	-	100,000	110,000	121,000
	3111002	Purchase of Computers, Printers and other IT Equipment		551,500	-	800,000	880,000	968,000
	3111005	Purchase of Photocopiers		-		68,867	75,754	83,329
	3111100	Purchase of Specialized Plants, Equipment and Machinery		1,024,000	949,000	250,009	275,010	302,511
	3111101	Purchase of Medical and Dental Equipment		543,000	543,000	100,009	110,010	121,011
	3111101	Purchase of Therapy Equipment		200,000	200,000	100,000	110,000	121,000
	3111106	Purchase of Fire Fighting Equipment		75,000	-	50,000	55,000	60,500
	3111107	Purchase of Laboratory Equipment		206,000	206,000	-	-	-
		Sub Total	4,779,561	22,681,996	14,237,650	18,162,900	19,979,190	21,977,109
	CP-PREVENTIVE AND PROMOTIVE SERVICES							
	CSP-HIV/AIDs, TB and Malaria Control							
		Use of Goods and Services				1,470,000	1,617,000	1,778,700
	2210500	Printing , Advertising and Information Supplies and Services				1,470,000	1,617,000	1,778,700
	2210504	Advertising, Awareness and Publicity Campaigns				1,470,000	1,617,000	1,778,700
	CSP-Environmental Health							
		Use of Goods and Services				600,000	660,000	726,000
	2210500	Printing , Advertising and Information Supplies and Services				600,000	660,000	726,000
	2210502	Publishing and Printing Services				-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns				600,000	660,000	726,000
	CSP-Health Promotion							
		Use of Goods and Services				1,305,000	1,435,500	1,579,050
	2210500	Printing , Advertising and Information Supplies and Services				1,305,000	1,435,500	1,579,050
	2210504	Advertising, Awareness and Publicity Campaigns				1,305,000	1,435,500	1,579,050
	CSP-Primary Health Care Services							
		Use of Goods and Services				2,633,000	2,896,300	3,185,930
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				2,633,000	2,896,300	3,185,930
	2210302	Accommodation -domestic				2,633,000	2,896,300	3,185,930
	CSP-Nutrition Services							
		Use of Goods and Services				300,000	330,000	363,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				300,000	330,000	363,000
	2210303	Daily Subsistence Allowances				300,000	330,000	363,000
	CSP-RMNCAH							
		Use of Goods and Services				1,000,000	1,100,000	1,210,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				1,000,000	1,100,000	1,210,000
	2210303	Daily Subsistence Allowances				1,000,000	1,100,000	1,210,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
						7,308,000	8,038,800	8,842,680
						27,582,900	30,341,190	33,375,309
PORT VICTORIA SUB COUNTY HOSPITAL								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMOPLOYEES				2,400,000	2,640,000	2,904,000
	2110200	Basic Wages - Temporary Employees				2,400,000	2,640,000	2,904,000
	2110201	Contractual Employees-locum employees				1,200,000	1,320,000	1,452,000
	2110202	Casual Labour - Others				1,200,000	1,320,000	1,452,000
						2,400,000	2,640,000	2,904,000
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services	5,410,412	29,328,757	17,749,656	5,780,000	6,358,000	6,993,800
	2210100	Utilities Supplies and Services	744,121	1,846,421	896,421	750,000	825,000	907,500
	2210101	Electricity Expenses	437,375	1,039,675	539,675	450,000	495,000	544,500
	2210102	Water and Sewerage charges	306,746	806,746	356,746	300,000	330,000	363,000
	2210200	Communication Supplies and Services	96,056	451,056	25,600	125,000	137,500	151,250
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,456	200,456	-	50,000	55,000	60,500
	2210202	Internet connections	-	200,000	-	60,000	66,000	72,600
	2210203	Courier and Postal Services	45,600	50,600	25,600	15,000	16,500	18,150
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	294,602	-	-	500,000	550,000	605,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	124,708	-	-	-	-	-
	2210302	Accommodation -domestic	87,456	-	-	100,000	110,000	121,000
	2210303	Daily Subsistence Allowances	82,438	-	-	400,000	440,000	484,000
	2210500	Printing , Advertising and Information Supplies and Services	-	262,201	262,201	1,080,000	1,188,000	1,306,800
	2210502	Publishing and Printing Services	-	150,811	150,811	230,000	253,000	278,300
	2210504	Advertising, Awareness and Publicity Campaigns	-	111,390	111,390	850,000	935,000	1,028,500
	2210800	Hospitality Supplies and Services	296,213	270,230	270,230	3,325,000	3,657,500	4,023,250
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	218,780	-	-	300,000	330,000	363,000
	2210802	Boards, Committees, Conferences and Seminars	77,433	270,230	270,230	3,025,000	3,327,500	3,660,250
	CSP- Diagnostic Services in Higher Facilities							
		Use of Goods and Services				18,772,053	20,649,258	22,714,184
	2211000	Specialised Materials and Supplies	3,475,207	23,172,268	13,826,923	14,250,000	15,675,000	17,242,500
	2211001	Medical drugs	-	11,302,800	6,302,800	5,000,000	5,500,000	6,050,000
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	577,790	5,007,790	3,007,790	4,000,000	4,400,000	4,840,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211004	Fungicide, insecticide & sprays	222,500	-	-	100,000	110,000	121,000
	2211008	Laboratory material supplies	629,544	2,506,930	1,506,930	2,400,000	2,640,000	2,904,000
	2211015	Food and ration	1,404,703	3,109,403	2,509,403	2,000,000	2,200,000	2,420,000
	2211021	Purchase of bedding and linen		350,000	-	350,000	385,000	423,500
	2211025	Purchase of oxygen				200,000	220,000	242,000
	2211028	Purchase of x+ray consumables	640,670	895,345	500,000	200,000	220,000	242,000
	2211100	**Office and General Supplies and Services**	**384,413**	**1,138,031**	**638,031**	**1,552,053**	**1,707,258**	**1,877,984**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	78,513	500,076	250,076	702,053	772,258	849,484
	2211102	Supplies and Accessories for Computers and Printers				500,000	550,000	605,000
	2211103	Sanitary and cleaning materials,	305,900	637,955	387,955	350,000	385,000	423,500
	2211200	**Fuel Oil and Lubricants**		**1,000,000**	**1,000,000**	**1,800,000**	**1,980,000**	**2,178,000**
	2211201	Refined Fuels and Lubricants for Transport		500,000	500,000	1,500,000	1,650,000	1,815,000
	2211202	Refined Fuels and Lubricants for Transport production		200,000	200,000	-	-	-
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)		300,000	300,000	300,000	330,000	363,000
	2211300	**Other Operating Expenses**	**119,800**	**530,250**	**530,250**	**320,000**	**352,000**	**387,200**
	2211301	Bank Services Commission & Charges	-	41,250	41,250	20,000	22,000	24,200
	2211305	Contracted Guards and Cleaning Services	73,900	289,000	289,000	300,000	330,000	363,000
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies		200,000	200,000	-	-	-
	2211399	Refilling of community chlorine	45,900	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**				**350,000**	**385,000**	**423,500**
	2220101	Maintenance Expenses + Motor Vehicles				250,000	275,000	302,500
	2220103	Maintenance Expenses for boats and ferries				100,000	110,000	121,000
	2220200	**Routine Maintenance + Other Assets**		**658,300**	**300,000**	**500,000**	**550,000**	**605,000**
	2220201	Maintenance of Plant, Machinery and Equipment		500,000	300,000	400,000	440,000	484,000
	2220202	Maintenance of Office Furniture and Equipment		158,300	-	100,000	110,000	121,000
	CSP- Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets		**1,040,000**	**390,000**	**700,000**	**770,000**	**847,000**
	3110900	**Purchase of Household Furniture and Institutional Equipment**		-	-	-	-	-
	3110902	Purchase of Household and Institutional Appliances		-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111000	Purchase of Office Furniture and General Equipment		650,000	-	450,000	495,000	544,500
	3111001	Purchase of Office Furniture and Fittings		350,000	-	100,000	110,000	121,000
	3111002	Purchase of Computers, Printers and other IT Equipment		200,000	-	350,000	385,000	423,500
	3111005	Purchase of Photocopiers		100,000	-	-	-	-
	3111100	Purchase of Specialized Plants, Equipment and Machinery		390,000	390,000	250,000	275,000	302,500
	3111101	Purchase of Medical and Dental Equipment		-	-	100,000	110,000	121,000
	3111101	Purchase of Therapy Equipment		100,000	100,000	50,000	55,000	60,500
	3111107	Purchase of Laboratory Equipment		290,000	290,000	100,000	110,000	121,000
		Sub Total	5,410,412	30,368,757	18,139,656	25,252,053	27,777,258	30,554,984
	CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES							
	CSP-HIV/AIDs, TB and Malaria Control							
		Use of Goods and Services				1,390,000	1,529,000	1,681,900
	2210500	Printing , Advertising and Information Supplies and Services				1,390,000	1,529,000	1,681,900
	2210504	Advertising, Awareness and Publicity Campaigns				1,390,000	1,529,000	1,681,900
	CSP-Environmental Health							
		Use of Goods and Services				1,056,000	1,161,600	1,277,760
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				1,056,000	1,161,600	1,277,760
	2210302	Accommodation +domestic				1,056,000	1,161,600	1,277,760
	CSP-Health Promotion							
		Use of Goods and Services				2,900,000	3,190,000	3,509,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				2,900,000	3,190,000	3,509,000
	2210302	Accommodation +domestic				2,900,000	3,190,000	3,509,000
	CSP-Primary Health Care Services							
		Use of Goods and Services				2,584,900	2,843,390	3,127,729
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				2,584,900	2,843,390	3,127,729
	2210302	Accommodation +domestic				2,584,900	2,843,390	3,127,729
	CSP-Nutrition Services							
		Use of Goods and Services				450,000	495,000	544,500
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				450,000	495,000	544,500
	2210303	Daily Subsistence Allowances				450,000	495,000	544,500
	CSP-RMNCAH							
		Use of Goods and Services				1,000,000	1,100,000	1,210,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				1,000,000	1,100,000	1,210,000
	2210303	Daily Subsistence Allowances				1,000,000	1,100,000	1,210,000
		Sub Total				9,380,900	10,318,990	11,350,889
						37,032,953	40,736,248	44,809,873
NAMBALE SUB COUNTY HOSPITAL								

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMOPLOYEES				1,824,000	2,006,400	2,207,040
	2110200	Basic Wages - Temporary Employees				1,824,000	2,006,400	2,207,040
	2110201	Contractual Employees-Locum Employees				1,380,000	1,518,000	1,669,800
	2110202	Casual Labour - Others				444,000	488,400	537,240
		Sub Total				1,824,000	2,006,400	2,207,040
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services	4,132,640	14,183,042	12,022,615	2,895,765	3,185,342	3,503,876
	2210100	Utilities Supplies and Services	731,121	744,450	604,450	350,000	385,000	423,500
	2210101	Electricity Expenses	410,375	503,569	403,569	260,000	286,000	314,600
	2210102	Water and Sewerage charges	320,746	240,881	200,881	90,000	99,000	108,900
	2210200	Communication Supplies and Services	96,056	236,456	-	122,050	134,255	147,681
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,456	183,456	-	92,000	101,200	111,320
	2210202	Internet connections				20,000	22,000	24,200
	2210203	Courier and Postal Services	45,600	56,000	-	10,050	11,055	12,161
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	297,111	-	-	387,000	425,700	468,270
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	104,708	-	-	48,000	52,800	58,080
	2210302	Accommodation +domestic	109,965	-	-	304,000	334,400	367,840
	2210303	Daily Subsistence Allowances	82,438	-	-	35,000	38,500	42,350
	2210500	Printing , Advertising and Information Supplies and Services	17,341	119,271	-	157,665	173,432	190,775
	2210502	Publishing and Printing Services	-	55,881	-	40,500	44,550	49,005
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	17,341	63,390	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	-	-	-	117,165	128,882	141,770
	2210800	Hospitality Supplies and Services	327,913	265,017	265,017	1,879,050	2,066,955	2,273,651
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	175,024	114,787	114,787	50,250	55,275	60,803
	2210802	Boards, Committees, Conferences and Seminars	152,889	150,230	150,230	1,828,800	2,011,680	2,212,848
	CSP- Diagnostic Services in Higher Facilities							
		Use of Goods and Services				9,962,500	10,958,750	12,054,625
	2211000	Specialised Materials and Supplies	2,506,077	10,280,623	9,050,623	7,013,720	7,715,092	8,486,601
	2211001	Medical drugs	-	3,867,250	3,567,250	2,012,640	2,213,904	2,435,294
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	398,232	1,820,658	1,520,658	1,147,530	1,262,283	1,388,511

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211004	Fungicide, insecticide & sprays	15,680	-	-	50,700	55,770	61,347
	2211005	Chemicals and Industrial Gases		200,000	200,000	40,100	44,110	48,521
	2211008	Laboratory material supplies	456,930	1,056,930	1,056,930	840,400	924,440	1,016,884
	2211015	Food and ration	1,034,890	2,635,440	2,005,440	2,700,050	2,970,055	3,267,061
	2211016	Purchase of Uniforms and Clothing + Staff				42,100	46,310	50,941
	2211025	Purchase of oxygen				30,000	33,000	36,300
	2211028	Purchase of x+ray consumables	600,345	700,345	700,345	150,200	165,220	181,742
	2211100	**Office and General Supplies and Services**	**116,871**	**637,275**	**637,275**	**713,260**	**784,586**	**863,045**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	100,971	351,175	351,175	520,860	572,946	630,241
	2211102	Supplies and Accessories for Computers and Printers				22,000	24,200	26,620
	2211103	Sanitary and cleaning materials,	15,900	286,100	286,100	170,400	187,440	206,184
	2211200	**Fuel Oil and Lubricants**		**850,000**	**850,000**	**1,170,000**	**1,287,000**	**1,415,700**
	2211201	Refined Fuels and Lubricants for Transport		500,000	500,000	960,000	1,056,000	1,161,600
	2211202	Refined Fuels and Lubricants for Transport production		100,000	100,000	-	-	-
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)		250,000	250,000	210,000	231,000	254,100
	2211300	**Other Operating Expenses**	**40,150**	**465,250**	**465,250**	**796,400**	**876,040**	**963,644**
	2211301	Bank Services Commission & Charges	26,250	26,250	26,250	20,400	22,440	24,684
	2211305	Contracted Guards and Cleaning Services		289,000	289,000	776,000	853,600	938,960
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies		150,000	150,000	-	-	-
	2211399	Refilling of community chlorine	13,900	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**				**150,200**	**165,220**	**181,742**
	2220101	Maintenance Expenses + Motor Vehicles				150,200	165,220	181,742
	2220200	**Routine Maintenance + Other Assets**		**584,700**	**150,000**	**118,920**	**130,812**	**143,893**
	2220201	Maintenance of Plant, Machinery and Equipment		250,000	150,000	43,700	48,070	52,877
	2220202	Maintenance of Office Furniture and Equipment		230,000	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential				43,520	47,872	52,659
	2220210	Maintenance of Computers, Software, and Networks		104,700	-	31,700	34,870	38,357
	CSP- Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets		**920,605**	-	**689,245**	**758,170**	**833,986**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3110900	**Purchase of Household Furniture and Institutional Equipment**		100,000	-	60,500	66,550	73,205
	3110902	Purchase of Household and Institutional Appliances		100,000	-	60,500	66,550	73,205
	3111000	**Purchase of Office Furniture and General Equipment**		370,000	-	400,500	440,550	484,605
	3111001	Purchase of Office Furniture and Fittings		-	-	30,000	33,000	36,300
	3111002	Purchase of Computers, Printers and other IT Equipment		250,000	-	350,000	385,000	423,500
	3111005	Purchase of Photocopiers		120,000	-	20,500	22,550	24,805
	3111100	**Purchase of Specialized Plants, Equipment and Machinery**		450,605	-	228,245	251,070	276,176
	3111101	Purchase of Medical and Dental Equipment		-	-	-	-	-
	3111101	Purchase of Therapy Equipment		200,000	-	91,300	100,430	110,473
	3111102	Purchase of Boilers and Refrigeration and Air Conditioners		250,605	-	60,495	66,545	73,199
	3111106	Purchase fire fighting equipment				26,250	28,875	31,763
	3111107	Purchase of Laboratory Equipment				50,200	55,220	60,742
		Sub Total	4,132,640	15,103,647	12,022,615	3,585,010	3,943,511	4,337,862
						13,547,510	14,902,261	16,392,487
	CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES							
	CSP-HIV/AIDs, TB and Malaria Control							
		Use of Goods and Services				885,870	974,457	1,071,903
	2210500	**Printing , Advertising and Information Supplies and Services**				885,870	974,457	1,071,903
	2210504	Advertising, Awareness and Publicity Campaigns				885,870	974,457	1,071,903
	CSP-Environmental Health							
		Use of Goods and Services				702,000	772,200	849,420
	2210500	**Printing , Advertising and Information Supplies and Services**				702,000	772,200	849,420
	2210504	Advertising, Awareness and Publicity Campaigns				702,000	772,200	849,420
	CSP-Health Promotion							
		Use of Goods and Services				1,269,000	1,395,900	1,535,490
	2210500	**Printing , Advertising and Information Supplies and Services**				1,269,000	1,395,900	1,535,490
	2210504	Advertising, Awareness and Publicity Campaigns				1,269,000	1,395,900	1,535,490
	CSP-Primary Health Care Services							
		Use of Goods and Services				1,012,600	1,113,860	1,225,246
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**				1,012,600	1,113,860	1,225,246
	2210302	Accommodation -domestic				1,012,600	1,113,860	1,225,246
	CSP-Nutrition Services							
		Use of Goods and Services				100,000	110,000	121,000
	2210500	**Printing , Advertising and Information Supplies and Services**				100,000	110,000	121,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210504	Advertising, Awareness and Publicity Campaigns				100,000	110,000	121,000
	CSP-RMNCAH							
		Use of Goods and Services				400,500	440,550	484,605
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				400,500	440,550	484,605
	2210303	Daily Subsistence Allowances				400,500	440,550	484,605
		Sub Total				4,369,970	4,806,967	5,287,664
						19,741,480	21,715,628	23,887,191
TESO NORTH SUB COUNTY HOSPITAL								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMOPLOYEES				1,500,000	1,650,000	1,815,000
	2110200	Basic Wages - Temporary Employees				1,500,000	1,650,000	1,815,000
	2110201	Contractual Employees-Locum Employees				1,500,000	1,650,000	1,815,000
		Sub Total				1,500,000	1,650,000	1,815,000
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services	13,863,343	15,523,194	14,902,994	2,596,680	2,856,348	3,141,983
	2210100	Utilities Supplies and Services	1,016,142	882,442	882,442	500,000	550,000	605,000
	2210101	Electricity Expenses	770,234	633,534	633,534	300,000	330,000	363,000
	2210102	Water and Sewerage charges	245,908	248,908	248,908	200,000	220,000	242,000
	2210200	Communication Supplies and Services	215,480	220,300	100,100	180,200	198,220	218,042
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,200	60,200	-	60,200	66,220	72,842
	2210202	Internet connections	35,980	120,000	60,000	100,000	110,000	121,000
	2210203	Courier and Postal Services	79,300	40,100	40,100	20,000	22,000	24,200
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	601,182	-	-	300,000	330,000	363,000
	2210302	Accommodation -domestic	192,552	-	-	-	-	-
	2210303	Daily Subsistence Allowances	207,846	-	-	300,000	330,000	363,000
	2210309	Field Allowance	200,784	-	-	-	-	-
	2210500	Printing , Advertising and Information Supplies and Services	180,954	120,543	120,543	140,000	154,000	169,400
	2210502	Publishing and Printing Services	-	-	-	40,000	44,000	48,400
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	180,954	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	-	120,543	120,543	100,000	110,000	121,000
	2210800	Hospitality Supplies and Services	896,960	396,960	396,960	1,476,480	1,624,128	1,786,541
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	345,980	145,980	145,980	275,500	303,050	333,355

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210802	Boards, Committees, Conferences and Seminars	550,980	250,980	250,980	1,200,980	1,321,078	1,453,186
	CSP- Diagnostic Services in Higher Facilities							
		Use of Goods and Services				**11,550,259**	**12,705,285**	**13,975,813**
	2211000	**Specialised Materials and Supplies**	**8,565,380**	**10,448,593**	**10,448,593**	**8,365,102**	**9,201,612**	**10,121,773**
	2211001	Medical drugs	-	4,242,967	4,242,967	3,548,462	3,903,308	4,293,639
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	1,069,345	1,269,345	1,269,345	1,300,200	1,430,220	1,573,242
	2211004	Fungicide, insecticide & sprays	78,698	-	-	30,000	33,000	36,300
	2211008	Laboratory material supplies	1,370,980	1,139,474	1,139,474	800,200	880,220	968,242
	2211015	Food and ration	5,000,567	3,000,567	3,000,567	2,000,000	2,200,000	2,420,000
	2211021	Purchase of bedding and linen		150,450	150,450	40,450	44,495	48,945
	2211028	Purchase of x+ray consumables	1,045,790	645,790	645,790	645,790	710,369	781,406
	2211100	**Office and General Supplies and Services**	**680,919**	**1,192,983**	**692,983**	**850,000**	**935,000**	**1,028,500**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	448,632	510,500	160,500	750,000	825,000	907,500
	2211102	Supplies and Accessories for Computers and Printers	200,784	150,980	980	100,000	110,000	121,000
	2211103	Sanitary and cleaning materials,	31,503	531,503	531,503	-	-	-
	2211200	**Fuel Oil and Lubricants**		**1,050,000**	**1,050,000**	**1,050,000**	**1,155,000**	**1,270,500**
	2211201	Refined Fuels and Lubricants for Transport		500,000	500,000	650,000	715,000	786,500
	2211202	Refined Fuels and Lubricants for Transport production		150,000	150,000	-	-	-
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)		400,000	400,000	400,000	440,000	484,000
	2211300	**Other Operating Expenses**	**655,349**	**279,349**	**279,349**	**545,760**	**600,336**	**660,370**
	2211301	Bank Services Commission & Charges	-	38,789	38,789	30,000	33,000	36,300
	2211304	Medical expenses - Community Health Services CHVs including NHIF Cover	534,560	-	-	-	-	-
	2211305	Contracted Guards and Cleaning Services		240,560	240,560	515,760	567,336	624,070
	2211399	Refilling of community chlorine	120,789	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**				**389,397**	**428,337**	**471,170**
	2220101	Maintenance Expenses + Motor Vehicles				389,397	428,337	471,170
	2220200	**Routine Maintenance + Other Assets**	**1,050,977**	**932,024**	**932,024**	**350,000**	**385,000**	**423,500**
	2220201	Maintenance of Plant, Machinery and Equipment	800,187	681,234	681,234	300,000	330,000	363,000
	2220202	Maintenance of Office Furniture and Equipment	250,790	250,790	250,790	50,000	55,000	60,500
	CSP- Higher Level Hospital Equipment							

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		Acquisition OF Non-Financial Assets		900,600	-	550,500	605,550	666,105
	3110900	Purchase of Household Furniture and Institutional Equipment		-	-	-	-	-
	3110902	Purchase of Household and Institutional Appliances		-	-	-	-	-
	3111000	Purchase of Office Furniture and General Equipment		750,600	-	400,000	440,000	484,000
	3111001	Purchase of Office Furniture and Fittings		300,000	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment		250,600	-	400,000	440,000	484,000
	3111005	Purchase of Photocopiers		200,000	-	-	-	-
	3111100	Purchase of Specialized Plants, Equipment and Machinery		150,000	-	150,500	165,550	182,105
	3111101	Purchase of Medical and Dental Equipment		-	-	75,500	83,050	91,355
	3111101	Purchase of Therapy Equipment		150,000	-	75,000	82,500	90,750
	3111102	Purchase of Boilers and Refrigeration and Air Conditioners		-	-	-	-	-
		Sub Total	13,863,343	16,423,794	14,902,994	14,697,439	16,167,183	17,783,901
	CP-PREVENTIVE AND PROMOTIVE SERVICES							
	CSP-HIV/AIDs, TB and Malaria Control							
		Use of Goods and Services				1,150,000	1,265,000	1,391,500
	2210500	Printing , Advertising and Information Supplies and Services				1,150,000	1,265,000	1,391,500
	2210504	Advertising, Awareness and Publicity Campaigns				1,150,000	1,265,000	1,391,500
	CSP-Health Promotion							
		Use of Goods and Services				1,315,815	1,447,397	1,592,136
	2210500	Printing , Advertising and Information Supplies and Services				1,315,815	1,447,397	1,592,136
	2210504	Advertising, Awareness and Publicity Campaigns				1,315,815	1,447,397	1,592,136
	CSP-Primary Health Care Services							
		Use of Goods and Services				1,650,000	1,815,000	1,996,500
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				1,650,000	1,815,000	1,996,500
	2210302	Accommodation +domestic				1,650,000	1,815,000	1,996,500
	CSP-Nutrition Services							
		Use of Goods and Services				350,000	385,000	423,500
	2210500	Printing , Advertising and Information Supplies and Services				350,000	385,000	423,500
	2210504	Advertising, Awareness and Publicity Campaigns				350,000	385,000	423,500
	CSP-RMNCAH							
		Use of Goods and Services				800,000	880,000	968,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				800,000	880,000	968,000
	2210303	Daily Subsistence Allowances				800,000	880,000	968,000
		sub total				5,265,815	5,792,397	6,371,636
						21,463,254	23,609,579	25,970,537

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
ALUPE SUB COUNTY HOSPITAL								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMOPLOYEES				2,390,000	2,629,000	2,891,900
	2110200	Basic Wages - Temporary Employees				2,390,000	2,629,000	2,891,900
	2110201	Contractual Employees-Locum Employees				990,000	1,089,000	1,197,900
	2110202	Casual Labour - Others				1,400,000	1,540,000	1,694,000
		Sub Total				2,390,000	2,629,000	2,891,900
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services	3,815,148	15,915,825	15,038,025	2,445,000	2,689,500	2,958,450
	2210100	Utilities Supplies and Services	177,249	980,381	980,381	603,636	664,000	730,400
	2210101	Electricity Expenses	120,879	602,011	602,011	403,636	444,000	488,400
	2210102	Water and Sewerage charges	56,370	378,370	378,370	200,000	220,000	242,000
	2210200	Communication Supplies and Services	53,500	290,800	90,000	297,000	326,700	359,370
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	25,000	125,000	-	150,000	165,000	181,500
	2210202	Internet connections	10,700	80,000	50,000	60,000	66,000	72,600
	2210203	Courier and Postal Services	17,800	85,800	40,000	87,000	95,700	105,270
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	80,890	-	-	100,000	110,000	121,000
	2210303	Daily Subsistence Allowances	80,890	-	-	100,000	110,000	121,000
	2210500	Printing , Advertising and Information Supplies and Services	-	263,400	263,400	207,252	227,977	250,775
	2210502	Publishing and Printing Services	-	123,400	123,400	76,000	83,600	91,960
	2210504	Advertising, Awareness and Publicity Campaigns	-	140,000	140,000	131,252	144,377	158,815
	2210800	Hospitality Supplies and Services	100,598	176,908	176,908	1,237,112	1,360,823	1,496,906
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	35,690	-	-	-	-	-
	2210802	Boards, Committees, Conferences and Seminars	64,908	176,908	176,908	1,237,112	1,360,823	1,496,906
	CSP- Diagnostic Services in Higher Facilities							
		Use of Goods and Services				10,381,250	11,419,375	12,561,313
	2211000	Specialised Materials and Supplies	2,790,341	10,507,098	10,507,098	8,150,000	8,965,000	9,861,500
	2211001	Medical drugs	-	4,432,323	4,432,323	3,350,000	3,685,000	4,053,500
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	540,569	1,240,569	1,240,569	1,500,000	1,650,000	1,815,000
	2211004	Fungicide, insecticide & sprays				50,000	55,000	60,500
	2211005	Chemicals and Industrial Gases				50,000	55,000	60,500
	2211008	Laboratory material supplies	545,765	1,253,199	1,253,199	800,000	880,000	968,000
	2211015	Food and ration	653,000	2,530,000	2,530,000	2,100,000	2,310,000	2,541,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211021	Purchase of beddings and linen	50,099	250,099	250,099	100,000	110,000	121,000
	2211025	Purchase of oxygen				100,000	110,000	121,000
	2211028	Purchase of x+ray consumables	800,908	800,908	800,908	100,000	110,000	121,000
	2211100	**Office and General Supplies and Services**	**151,988**	**817,988**	**817,988**	**600,000**	**660,000**	**726,000**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	94,890	310,890	310,890	350,000	385,000	423,500
	2211102	Supplies and Accessories for Computers and Printers				50,000	55,000	60,500
	2211103	Sanitary and cleaning materials,	57,098	507,098	507,098	200,000	220,000	242,000
	2211200	**Fuel Oil and Lubricants**		**1,030,000**	**1,030,000**	**900,000**	**990,000**	**1,089,000**
	2211201	Refined Fuels and Lubricants for Transport		500,000	500,000	600,000	660,000	726,000
	2211202	Refined Fuels and Lubricants for Transport production		100,000	100,000	-	-	-
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)		430,000	430,000	300,000	330,000	363,000
	2211300	**Other Operating Expenses**	**460,582**	**872,250**	**872,250**	**251,250**	**276,375**	**304,013**
	2211301	Bank Services Commission & Charges	-	32,250	32,250	15,250	16,775	18,453
	2211305	Contracted Guards and Cleaning Services	409,682	690,000	690,000	236,000	259,600	285,560
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies		150,000	150,000	-	-	-
	2211399	Refilling of community chlorine	50,900	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**				**150,000**	**165,000**	**181,500**
	2220101	Maintenance Expenses + Motor Vehicles				150,000	165,000	181,500
	2220200	**Routine Maintenance + Other Assets**	**1,050,977**	**977,000**	**300,000**	**330,000**	**363,000**	**399,300**
	2220201	Maintenance of Plant, Machinery and Equipment	800,187	600,000	300,000	150,000	165,000	181,500
	2220202	Maintenance of Office Furniture and Equipment	250,790	130,000	-	50,000	55,000	60,500
	2220205	Maintenance of Buildings and Stations ++ Non-residential				50,000	55,000	60,500
	2220206	Maintenance of civil works				30,000	33,000	36,300
	2220210	Maintenance of Computers, Software, and Networks		247,000	-	50,000	55,000	60,500
	CSP- Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets		**680,000**	-	**560,660**	**616,726**	**678,399**
	3110900	**Purchase of Household Furniture and Institutional Equipment**		-	-	-	-	-
	3110902	Purchase of Household and Institutional Appliances		-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111000	**Purchase of Office Furniture and General Equipment**		480,000	-	380,000	418,000	459,800
	3111001	Purchase of Office Furniture and Fittings		200,000	-	30,000	33,000	36,300
	3111002	Purchase of Computers, Printers and other IT Equipment		150,000	-	350,000	385,000	423,500
	3111005	Purchase of Photocopiers		130,000	-	-	-	-
	3111100	**Purchase of Specialized Plants, Equipment and Machinery**		200,000	-	180,660	198,726	218,599
	3111101	Purchase of Medical and Dental Equipment		-	-	100,000	110,000	121,000
	3111101	Purchase of Therapy Equipment		200,000	-	50,000	55,000	60,500
	3111102	Purchase of Boilers and Refrigeration and Air Conditioners		-	-	-	-	-
	3111106	Purchase fire fighting equipment			-	30,660	33,726	37,099
		Sub Total	3,815,148	16,595,825	15,038,025	13,386,910	14,725,601	16,198,161
	CP-PREVENTIVE AND PROMOTIVE SERVICES							
	CSP-HIV/AIDs, TB and Malaria Control							
		Use of Goods and Services				650,000	715,000	786,500
	2210500	**Printing , Advertising and Information Supplies and Services**				650,000	715,000	786,500
	2210504	Advertising, Awareness and Publicity Campaigns				650,000	715,000	786,500
	CSP-Environmental Health							
		Use of Goods and Services				2,380,000	2,618,000	2,879,800
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**				1,080,000	1,188,000	1,306,800
	2210303	Daily Subsistence Allowances				1,080,000	1,188,000	1,306,800
	2210500	**Printing , Advertising and Information Supplies and Services**				1,300,000	1,430,000	1,573,000
	2210504	Advertising, Awareness and Publicity Campaigns				1,300,000	1,430,000	1,573,000
	CSP-Primary Health Care Services							
		Use of Goods and Services				1,204,000	1,324,400	1,456,840
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**				1,204,000	1,324,400	1,456,840
	2210302	Accommodation -domestic				1,204,000	1,324,400	1,456,840
	CSP-Nutrition Services							
		Use of Goods and Services				250,000	275,000	302,500
	2210500	**Printing , Advertising and Information Supplies and Services**				250,000	275,000	302,500
	2210504	Advertising, Awareness and Publicity Campaigns				250,000	275,000	302,500
	CSP-RMNCAH							
		Use of Goods and Services				600,000	660,000	726,000
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**				600,000	660,000	726,000
	2210303	Daily Subsistence Allowances				600,000	660,000	726,000
		sub total				5,084,000	5,592,400	6,151,640
						20,860,910	22,947,001	25,241,701

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
SIO PORT SUB COUNTY HOSPITAL								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMOPLOYEES				1,308,000	1,438,800	1,582,680
	2110200	Basic Wages - Temporary Employees				1,308,000	1,438,800	1,582,680
	2110201	Contractual Employees-Locum Employees				594,000	653,400	718,740
	2110202	Casual Labour - Others				714,000	785,400	863,940
						1,308,000	1,438,800	1,582,680
	CP-CURATIVE AND REHABILITATIVE SERVICES		-					-
	CSP-Ambulance and Referral Services							
		Use of Goods and Services	3,817,817	8,454,532	8,025,032	1,220,530	1,342,583	1,476,841
	2210100	Utilities Supplies and Services	506,890	359,890	359,890	132,000	145,200	159,720
	2210101	Electricity Expenses	266,456	226,456	226,456	120,000	132,000	145,200
	2210102	Water and Sewerage charges	240,434	133,434	133,434	12,000	13,200	14,520
	2210200	Communication Supplies and Services	37,300	137,300	57,800	104,530	114,983	126,481
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	19,500	79,500	-	36,000	39,600	43,560
	2210202	Internet connections				48,530	53,383	58,721
	2210203	Courier and Postal Services	17,800	57,800	57,800	20,000	22,000	24,200
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	59,748	-	-	96,000	105,600	116,160
	2210302	Accommodation +domestic	10,848	-	-	96,000	105,600	116,160
	2210303	Daily Subsistence Allowances	48,900	-	-	-	-	-
	2210500	Printing , Advertising and Information Supplies and Services	25,790	103,450	103,450	430,000	473,000	520,300
	2210502	Publishing and Printing Services	-	-	-	50,000	55,000	60,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	25,790	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	-	103,450	103,450	380,000	418,000	459,800
	2210800	Hospitality Supplies and Services	81,676	105,690	105,690	458,000	503,800	554,180
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	25,690	105,690	105,690	217,000	238,700	262,570
	2210802	Boards, Committees, Conferences and Seminars	55,986	-	-	241,000	265,100	291,610
	CSP- Diagnostic Services in Higher Facilities							
		Use of Goods and Services				4,782,150	5,260,365	5,786,402
	2211000	Specialised Materials and Supplies	3,059,590	5,564,453	5,364,453	3,483,150	3,831,465	4,214,612
	2211001	Medical drugs	-	1,835,782	1,835,782	1,298,500	1,428,350	1,571,185
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	700,875	750,875	750,875	615,650	677,215	744,937
	2211004	Fungicide, insecticide & sprays				40,000	44,000	48,400

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211005	Chemicals and Industrial Gases				20,000	22,000	24,200
	2211008	Laboratory material supplies	650,875	722,501	722,501	620,000	682,000	750,200
	2211015	Food and ration	1,301,456	1,497,315	1,497,315	639,000	702,900	773,190
	2211019	Purchase of Uniforms and Clothing + patients				90,000	99,000	108,900
	2211021	Purchase of bed and linen				40,000	44,000	48,400
	2211025	Purchase of oxygen				40,000	44,000	48,400
	2211028	Purchase of x+ray consumables	406,384	757,980	557,980	80,000	88,000	96,800
	2211100	**Office and General Supplies and Services**	**46,823**	**660,912**	**660,912**	**380,000**	**418,000**	**459,800**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	6,478	310,567	310,567	240,000	264,000	290,400
	2211102	Supplies and Accessories for Computers and Printers				34,000	37,400	41,140
	2211103	Sanitary and cleaning materials,	40,345	350,345	350,345	106,000	116,600	128,260
	2211200	**Fuel Oil and Lubricants**		**910,600**	**910,600**	**694,000**	**763,400**	**839,740**
	2211201	Refined Fuels and Lubricants for Transport		500,000	500,000	640,000	704,000	774,400
	2211202	Refined Fuels and Lubricants for Transport production		100,000	100,000	-	-	-
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)		310,600	310,600	54,000	59,400	65,340
	2211300	**Other Operating Expenses**	-	**331,250**	**331,250**	**15,000**	**16,500**	**18,150**
	2211301	Bank Services Commission & Charges	-	31,250	31,250	15,000	16,500	18,150
	2211305	Contracted Guards and Cleaning Services		150,000	150,000	-	-	-
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies		150,000	150,000	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**				**60,000**	**66,000**	**72,600**
	2220101	Maintenance Expenses + Motor Vehicles				60,000	66,000	72,600
	2220200	**Routine Maintenance + Other Assets**		**280,987**	**130,987**	**210,000**	**231,000**	**254,100**
	2220201	Maintenance of Plant, Machinery and Equipment		150,000	-	25,000	27,500	30,250
	2220202	Maintenance of Office Furniture and Equipment		-	-	22,000	24,200	26,620
	2220203	Maintenance of medical and dental equipment		130,987	130,987	25,000	27,500	30,250
	2220205	Maintenance of Buildings and Stations ++ Non-residential				120,000	132,000	145,200
	2220210	Maintenance of Computers, Software, and Networks		-	-	18,000	19,800	21,780
	CSP- Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets		495,000		**1,287,280**	**1,416,008**	**1,557,609**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3110900	Purchase of Household Furniture and Institutional Equipment		-	-	15,000	16,500	18,150
	3110902	Purchase of Household and Institutional Appliances		-	-	15,000	16,500	18,150
	3111000	Purchase of Office Furniture and General Equipment		345,000	-	417,000	458,700	504,570
	3111001	Purchase of Office Furniture and Fittings		105,000	-	52,000	57,200	62,920
	3111002	Purchase of Computers, Printers and other IT Equipment		160,000	-	350,000	385,000	423,500
	3111005	Purchase of Photocopiers		80,000	-	15,000	16,500	18,150
	3111100	Purchase of Specialized Plants, Equipment and Machinery		150,000	-	855,280	940,808	1,034,889
	3111101	Purchase of Medical and Dental Equipment		-	-	400,000	440,000	484,000
	3111101	Purchase of Therapy Equipment		150,000	-	180,000	198,000	217,800
	3111102	Purchase of Boilers and Refrigeration and Air Conditioners		-	-	120,000	132,000	145,200
	3111106	Purchase of Fire Fighting Equipment				22,500	24,750	27,225
	3111107	Purchase of Laboratory Equipment				132,780	146,058	160,664
		Sub Total	3,817,817	8,949,532	8,025,032	7,289,960	8,018,956	8,820,852
	CP-PREVENTIVE AND PROMOTIVE SERVICES							
	CSP-HIV/AIDs, TB and Malaria Control							
		Use of Goods and Services				322,000	354,200	389,620
	2210500	Printing , Advertising and Information Supplies and Services				322,000	354,200	389,620
	2210504	Advertising, Awareness and Publicity Campaigns				322,000	354,200	389,620
	CSP-Environmental Health							
		Use of Goods and Services				941,153	1,035,268	1,138,795
	2210500	Printing , Advertising and Information Supplies and Services				941,153	1,035,268	1,138,795
	2210504	Advertising, Awareness and Publicity Campaigns				941,153	1,035,268	1,138,795
	CSP-Health Promotion							
		Use of Goods and Services				382,000	420,200	462,220
	2210500	Printing , Advertising and Information Supplies and Services				382,000	420,200	462,220
	2210504	Advertising, Awareness and Publicity Campaigns				382,000	420,200	462,220
	CSP-Primary Health Care Services							
		Use of Goods and Services				863,500	949,850	1,044,835
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				863,500	949,850	1,044,835
	2210302	Accommodation +domestic				863,500	949,850	1,044,835
	CSP-Nutrition Services							
		Use of Goods and Services				140,000	154,000	169,400
	2210500	Printing , Advertising and Information Supplies and Services				140,000	154,000	169,400
	2210504	Advertising, Awareness and Publicity Campaigns				140,000	154,000	169,400

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	CSP-RMNCAH							
		Use of Goods and Services				364,000	400,400	440,440
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				364,000	400,400	440,440
	2210303	Daily Subsistence Allowances				364,000	400,400	440,440
						3,012,653	3,313,918	3,645,310
						11,610,613	12,771,674	14,048,842
MATAYOS SCH								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMOPLOYEES				500,000	550,000	605,000
	2110200	Basic Wages - Temporary Employees				500,000	550,000	605,000
	2110201	Contractual Employees-Locum Employees				500,000	550,000	605,000
		Sub Total				500,000	550,000	605,000
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services	5,198,960	1,478,482	1,478,482	663,490	729,839	802,823
	2210100	Utilities Supplies and Services	794,121	159,201	159,201	60,000	66,000	72,600
	2210101	Electricity Expenses	487,375	100,201	100,201	40,000	44,000	48,400
	2210102	Water and Sewerage charges	306,746	47,000	47,000	20,000	22,000	24,200
	2210103	Courier and Postal Services		12,000	12,000	-	-	-
	2210200	Communication Supplies and Services	131,096	65,000	65,000	250,000	275,000	302,500
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,456	-	-	100,000	110,000	121,000
	2210202	Internet connections	35,038	65,000	65,000	100,000	110,000	121,000
	2210203	Courier and Postal Services	45,602	-	-	50,000	55,000	60,500
	2210203	Domestic Travel and Subsistence, and Other Transportation Costs				100,000	110,000	121,000
	2210303	Daily Subsistence Allowances				100,000	110,000	121,000
	2210500	Printing , Advertising and Information Supplies and Services	25,341	-	-	90,000	99,000	108,900
	2210502	Publishing and Printing Services	-	-	-	45,000	49,500	54,450
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	25,341	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	-	-	-	45,000	49,500	54,450
	2210800	Hospitality Supplies and Services	335,000	-	-	163,490	179,839	197,823
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	135,000	-	-	90,000	99,000	108,900
	2210802	Boards, Committees, Conferences and Seminars	200,000	-	-	73,490	80,839	88,923
	CSP- Diagnostic Services in Higher Facilities							
		Use of Goods and Services				2,217,980	2,439,778	2,683,756

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211000	**Specialised Materials and Supplies**	3,361,699	958,671	958,671	1,764,980	1,941,478	2,135,626
	2211001	Medical drugs	-	370,000	370,000	741,000	815,100	896,610
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	677,790	173,000	173,000	540,000	594,000	653,400
	2211004	Fungicide, insecticide & sprays				30,000	33,000	36,300
	2211008	Laboratory material supplies	886,930	225,201	225,201	103,980	114,378	125,816
	2211015	Food and ration	1,604,703	190,470	190,470	250,000	275,000	302,500
	2211021	Purchase of bed and linen				30,000	33,000	36,300
	2211028	Purchase of x-ray consumables	192,276	-	-	70,000	77,000	84,700
	2211100	**Office and General Supplies and Services**	551,703	185,610	185,610	195,000	214,500	235,950
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	250,000	84,710	84,710	130,000	143,000	157,300
	2211102	Supplies and Accessories for Computers and Printers				15,000	16,500	18,150
	2211103	Sanitary and cleaning materials,	301,703	100,900	100,900	50,000	55,000	60,500
	2211200	**Fuel Oil and Lubricants**		110,000	110,000	143,000	157,300	173,030
	2211201	Refined Fuels and Lubricants for Transport				103,000	113,300	124,630
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)		110,000	110,000	40,000	44,000	48,400
	2211300	**Other Operating Expenses**	-	-	-	5,000	5,500	6,050
	2211301	Bank Services Commission & Charges	-	-	-	5,000	5,500	6,050
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**				50,000	55,000	60,500
	2220101	Maintenance Expenses + Motor Vehicles				50,000	55,000	60,500
	2220200	**Routine Maintenance + Other Assets**				60,000	66,000	72,600
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)				60,000	66,000	72,600
		CSP- Higher Level Hospital Equipment						
		Acquisition OF Non-Financial Assets		311,046	103,000	350,390	385,429	423,972
	3111000	**Purchase of Office Furniture and General Equipment**		208,046	-	350,390	385,429	423,972
	3111001	Purchase of Office Furniture and Fittings		105,000	-	30,390	33,429	36,772
	3111002	Purchase of Computers, Printers and other IT Equipment		103,046	-	320,000	352,000	387,200
	3111100	**Purchase of Specialized Plants, Equipment and Machinery**		103,000	103,000	-	-	-
	3111101	Purchase of Medical and Dental Equipment		103,000	103,000	-	-	-
		Sub Total	5,198,960	1,789,528	1,581,482	3,231,860	3,555,046	3,910,551
						3,731,860	4,105,046	4,515,551
LUPIDA SCH								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	CSP-Administrative and Support services							
		COMPENSATION TO EMOPLOYEES				360,000	396,000	435,600
	2110200	Basic Wages - Temporary Employees				360,000	396,000	435,600
	2110201	Contractual Employees-Locum Employees				360,000	396,000	435,600
						360,000	396,000	435,600
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services		1,538,000	1,514,000	613,000	674,300	741,730
	2210100	Utilities Supplies and Services		120,000	120,000	130,000	143,000	157,300
	2210101	Electricity Expenses		100,000	100,000	80,000	88,000	96,800
	2210102	Water and Sewerage charges		20,000	20,000	50,000	55,000	60,500
	2210200	Communication Supplies and Services		24,000	-	68,000	74,800	82,280
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services		24,000	-	48,000	52,800	58,080
	2210202	Internet connections		-	-	20,000	22,000	24,200
	2210203	Courier and Postal Services		-	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				140,000	154,000	169,400
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)				50,000	55,000	60,500
	2210303	Daily Subsistence Allowances				90,000	99,000	108,900
	2210500	Printing , Advertising and Information Supplies and Services		-	-	135,000	148,500	163,350
	2210502	Publishing and Printing Services		-	-	20,000	22,000	24,200
	2210503	Subscriptions to Newspapers, Magazines and Periodicals		-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns		-	-	115,000	126,500	139,150
	2210800	Hospitality Supplies and Services		-	-	140,000	154,000	169,400
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		-	-	-	-	-
	2210802	Boards, Committees, Conferences and Seminars		-	-	140,000	154,000	169,400
	CSP- Diagnostic Services in Higher Facilities							
		Use of Goods and Services				2,098,856	2,308,742	2,539,616
	2211000	Specialised Materials and Supplies		1,208,000	1,208,000	1,660,856	1,826,942	2,009,636
	2211001	Medical drugs		420,000	420,000	573,996	631,396	694,535
	2211002	Dressings and Other Non-Pharmaceutical Medical Items		260,000	260,000	506,000	556,600	612,260
	2211004	Fungicide, insecticide & sprays				20,860	22,946	25,241
	2211008	Laboratory material supplies		200,000	200,000	240,000	264,000	290,400
	2211015	Food and ration		328,000	328,000	300,000	330,000	363,000
	2211021	Purchase of bed and linen				20,000	22,000	24,200

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211028	Purchase of x+ray consumables		-	-	-	-	-
	2211100	**Office and General Supplies and Services**		186,000	186,000	220,000	242,000	266,200
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)		82,000	82,000	140,000	154,000	169,400
	2211103	Sanitary and cleaning materials,		104,000	104,000	80,000	88,000	96,800
	2211200	**Fuel Oil and Lubricants**				108,000	118,800	130,680
	2211201	Refined Fuels and Lubricants for Transport				78,000	85,800	94,380
	2211204	Other Fuels (Charcoal, Cooking gas, Wood)				30,000	33,000	36,300
	2211300	**Other Operating Expenses**		-	-	10,000	11,000	12,100
	2211301	Bank Services Commission & Charges		-	-	10,000	11,000	12,100
	2220200	**Routine Maintenance + Other Assets**				100,000	110,000	121,000
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)				50,000	55,000	60,500
	2220205	Maintenance of Buildings and Stations ++ Non-residential				50,000	55,000	60,500
	CSP- Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets		251,528	100,000	300,000	330,000	363,000
	3111000	**Purchase of Office Furniture and General Equipment**		151,528	-	250,000	275,000	302,500
	3111001	Purchase of Office Furniture and Fittings		-	-	50,000	55,000	60,500
	3111002	Purchase of Computers, Printers and other IT Equipment		151,528	-	200,000	220,000	242,000
	3111100	**Purchase of Specialized Plants, Equipment and Machinery**		100,000	100,000	50,000	55,000	60,500
	3111101	Purchase of Medical and Dental Equipment		100,000	100,000	50,000	55,000	60,500
		Sub Total		1,789,528	1,614,000	3,011,856	3,313,042	3,644,346
						3,371,856	3,709,042	4,079,946
AMUKURA SCH								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMOPLOYEES				800,000	880,000	968,000
	2110200	Basic Wages - Temporary Employees				800,000	880,000	968,000
	2110201	Contractual Employees-Locum				800,000	880,000	968,000
		sub total				800,000	880,000	968,000
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services		1,589,528	1,549,528	594,000	653,400	718,740
	2210100	Utilities Supplies and Services		105,000	105,000	180,000	198,000	217,800
	2210101	Electricity Expenses		50,000	50,000	100,000	110,000	121,000
	2210102	Water and Sewerage charges		55,000	55,000	80,000	88,000	96,800

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210200	**Communication Supplies and Services**		**46,000**	**6,000**	**64,000**	**70,400**	**77,440**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services		40,000	-	38,000	41,800	45,980
	2210202	Internet connections		-	-	26,000	28,600	31,460
	2210203	Courier and Postal Services		6,000	6,000	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**				**50,000**	**55,000**	**60,500**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)				50,000	55,000	60,500
	2210500	**Printing , Advertising and Information Supplies and Services**		-	-	**100,000**	**110,000**	**121,000**
	2210502	Publishing and Printing Services		-	-	-	-	-
	2210503	Subscriptions to Newspapers, Magazines and Periodicals		-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns		-	-	100,000	110,000	121,000
	2210800	**Hospitality Supplies and Services**		-	-	**200,000**	**220,000**	**242,000**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		-	-	-	-	-
	2210802	Boards, Committees, Conferences and Seminars		-	-	200,000	220,000	242,000
	CSP- Diagnostic Services in Higher Facilities							
		Use of Goods and Services				**1,977,860**	**2,175,646**	**2,393,211**
	2211000	**Specialised Materials and Supplies**		**982,628**	**982,628**	**1,257,860**	**1,383,646**	**1,522,011**
	2211001	Medical drugs		400,000	400,000	420,000	462,000	508,200
	2211002	Dressings and Other Non-Pharmaceutical Medical Items		242,158	242,158	400,000	440,000	484,000
	2211004	Fungicide, insecticide & sprays				20,000	22,000	24,200
	2211008	Laboratory material supplies		150,000	150,000	217,860	239,646	263,611
	2211015	Food and ration		190,470	190,470	200,000	220,000	242,000
	2211028	Purchase of x-ray consumables		-	-	-	-	-
	2211100	**Office and General Supplies and Services**		**205,900**	**205,900**	**140,000**	**154,000**	**169,400**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)		80,000	80,000	90,000	99,000	108,900
	2211103	Sanitary and cleaning materials,		125,900	125,900	50,000	55,000	60,500
	2211300	**Other Operating Expenses**		-	-	**10,000**	**11,000**	**12,100**
	2211301	Bank Services Commission & Charges		-	-	10,000	11,000	12,100
	2211200	**Fuel Oil and Lubricants**		**250,000**	**250,000**	**340,000**	**374,000**	**411,400**
	2211201	Refined Fuels and Lubricants for Transport		150,000	150,000	300,000	330,000	363,000
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and		100,000	100,000	40,000	44,000	48,400

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		installation of gas system in 8 Sub County hospitals)						
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**				100,000	110,000	121,000
	2220101	Maintenance Expenses + Motor Vehicles				100,000	110,000	121,000
	2220200	**Routine Maintenance + Other Assets**				130,000	143,000	157,300
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)				50,000	55,000	60,500
	2220205	Maintenance of Buildings and Stations ++ Non-residential				50,000	55,000	60,500
	2220210	Maintenance of Computers, Software, and Networks				30,000	33,000	36,300
	CSP- Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets		200,000	-	360,000	396,000	435,600
	3111000	**Purchase of Office Furniture and General Equipment**		200,000	-	360,000	396,000	435,600
	3111001	Purchase of Office Furniture and Fittings		100,000				
	3111002	Purchase of Computers, Printers and other IT Equipment		100,000	-	360,000	396,000	435,600
	3111100	**Purchase of Specialized Plants, Equipment and Machinery**		-	-	-	-	-
	3111101	Purchase of Medical and Dental Equipment		-	-	-	-	-
		Sub Total		1,789,528	1,549,528	2,931,860	3,225,046	3,547,551
						3,731,860	4,105,046	4,515,551
BUMALA B SCH								
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services		1,687,528	1,687,528	650,000	715,000	786,500
	2210100	**Utilities Supplies and Services**		130,000	130,000	160,000	176,000	193,600
	2210101	Electricity Expenses		110,000	110,000	100,000	110,000	121,000
	2210102	Water and Sewerage charges		20,000	20,000	60,000	66,000	72,600
	2210200	**Communication Supplies and Services**		55,000	55,000	70,000	77,000	84,700
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services		-	-	24,000	26,400	29,040
	2210202	Internet connections		50,000	50,000	24,000	26,400	29,040
	2210203	Courier and Postal Services		5,000	5,000	22,000	24,200	26,620
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**				100,000	110,000	121,000
	2210303	Daily Subsistence Allowances		-		100,000	110,000	121,000
	2210500	**Printing , Advertising and Information Supplies and Services**		-	-	160,000	176,000	193,600
	2210502	Publishing and Printing Services		-	-	50,000	55,000	60,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals		-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210504	Advertising, Awareness and Publicity Campaigns		-	-	110,000	121,000	133,100
	2210800	**Hospitality Supplies and Services**		-	-	**160,000**	**176,000**	**193,600**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		-	-	50,000	55,000	60,500
	2210802	Boards, Committees, Conferences and Seminars		-	-	110,000	121,000	133,100
	CSP- Diagnostic Services in Higher Facilities							
		Use of Goods and Services				**2,661,860**	**2,928,046**	**3,220,851**
	2211000	**Specialised Materials and Supplies**		**1,192,528**	**1,192,528**	**2,190,000**	**2,409,000**	**2,649,900**
	2211001	Medical drugs		350,000	350,000	750,000	825,000	907,500
	2211002	Dressings and Other Non-Pharmaceutical Medical Items		337,528	337,528	550,000	605,000	665,500
	2211004	Fungicide, insecticide & sprays				20,000	22,000	24,200
	2211008	Laboratory material supplies		110,000	110,000	300,000	330,000	363,000
	2211015	Food and ration		395,000	395,000	460,000	506,000	556,600
	2211016	Purchase of Uniforms and Clothing + Staff				20,000	22,000	24,200
	2211019	Purchase of Uniforms and Clothing + patients				50,000	55,000	60,500
	2211021	Purchase of bed and linen		-	-	40,000	44,000	48,400
	2211100	**Office and General Supplies and Services**		**205,000**	**205,000**	**200,000**	**220,000**	**242,000**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)		100,000	100,000	110,000	121,000	133,100
	2211102	Supplies and Accessories for Computers and Printers				30,000	33,000	36,300
	2211103	Sanitary and cleaning materials,		105,000	105,000	60,000	66,000	72,600
	2211300	**Other Operating Expenses**		-	-	**8,860**	**9,746**	**10,721**
	2211301	Bank Services Commission & Charges		-	-	8,860	9,746	10,721
	2211200	**Fuel Oil and Lubricants**		**105,000**	**105,000**	**173,000**	**190,300**	**209,330**
	2211201	Refined Fuels and Lubricants for Transport		-	-	120,000	132,000	145,200
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)		105,000	105,000	53,000	58,300	64,130
	2220200	**Routine maintenance-other Assets**				**90,000**	**99,000**	**108,900**
	2220201	Maintenance of Plant, Machinery and Equipment				50,000	55,000	60,500
	2220203	Maintenance of medical and dental equipment				40,000	44,000	48,400
	CSP- Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets		**102,000**	-	**420,000**	**462,000**	**508,200**
	3111000	**Purchase of Office Furniture and General Equipment**		**102,000**	-	**370,000**	**407,000**	**447,700**
	3111001	Purchase of Office Furniture and Fittings		-	-	20,000	22,000	24,200

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111002	Purchase of Computers, Printers and other IT Equipment		102,000	-	350,000	385,000	423,500
	3111100	**Purchase of Specialized Plants, Equipment and Machinery**		-	-	50,000	55,000	60,500
	3111101	Purchase of Medical and Dental Equipment		-	-	50,000	55,000	60,500
		Sub Total		1,789,528	1,687,528	3,731,860	4,105,046	4,515,551
MUKHOBOLA SCH								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMOPLOYEES				1,854,000	2,039,400	2,243,340
	2110200	**Basic Wages - Temporary Employees**				1,854,000	2,039,400	2,243,340
	2110201	Contractual Employees-LOCUM				1,140,000	1,254,000	1,379,400
	2110202	Casual Labour - Others				714,000	785,400	863,940
						1,854,000	2,039,400	2,243,340
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services		1,689,528	1,669,072	458,000	503,800	554,180
	2210100	**Utilities Supplies and Services**		110,000	110,000	130,000	143,000	157,300
	2210101	Electricity Expenses		110,000	110,000	100,000	110,000	121,000
	2210102	Water and Sewerage charges		-	-	30,000	33,000	36,300
	2210200	**Communication Supplies and Services**		32,456	12,000	134,000	147,400	162,140
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services		20,456	-	62,000	68,200	75,020
	2210202	Internet connections		12,000	12,000	72,000	79,200	87,120
	2210203	Courier and Postal Services		-	-	-	-	-
	2210500	**Printing , Advertising and Information Supplies and Services**		-	-	74,000	81,400	89,540
	2210502	Publishing and Printing Services		-	-	50,000	55,000	60,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals		-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns		-	-	24,000	26,400	29,040
	2210800	**Hospitality Supplies and Services**		-	-	120,000	132,000	145,200
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		-	-	-	-	-
	2210802	Boards, Committees, Conferences and Seminars		-	-	120,000	132,000	145,200
	CSP- Diagnostic Services in Higher Facilities							
		Use of Goods and Services				1,413,860	1,555,246	1,710,771
	2211000	**Specialised Materials and Supplies**		1,251,795	1,251,795	1,308,000	1,438,800	1,582,680
	2211001	Medical drugs		400,000	400,000	658,000	723,800	796,180
	2211002	Dressings and Other Non-Pharmaceutical Medical Items		301,000	301,000	150,000	165,000	181,500

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211008	Laboratory material supplies		190,450	190,450	300,000	330,000	363,000
	2211015	Food and ration		210,000	210,000	200,000	220,000	242,000
	2211028	Purchase of x+ray consumables		150,345	150,345	-	-	-
	2211100	**Office and General Supplies and Services**		**161,871**	**161,871**	**50,860**	**55,946**	**61,541**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)		55,971	55,971	4,860	5,346	5,881
	2211103	Sanitary and cleaning materials,		105,900	105,900	46,000	50,600	55,660
	2211300	**Other Operating Expenses**		-	-	**2,000**	**2,200**	**2,420**
	2211301	Bank Services Commission & Charges		-	-	2,000	2,200	2,420
	2211200	**Fuel Oil and Lubricants**		**133,406**	**133,406**	**53,000**	**58,300**	**64,130**
	2211201	Refined Fuels and Lubricants for Transport		-	-	-	-	-
	2211204	Other Fuels (Charcoal, Cooking gas, Wood)		133,406	133,406	53,000	58,300	64,130
	CSP- Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets		**100,000**		**366,000**	**402,600**	**442,860**
	3111000	**Purchase of Office Furniture and General Equipment**		**100,000**	-	**366,000**	**402,600**	**442,860**
	3111001	Purchase of Office Furniture and Fittings		100,000	-	30,000	33,000	36,300
	3111002	Purchase of Computers, Printers and other IT Equipment		-	-	336,000	369,600	406,560
	3111100	**Purchase of Specialized Plants, Equipment and Machinery**		-	-	-	-	-
	3111101	Purchase of Medical and Dental Equipment		-	-	-	-	-
		Sub Total		**1,789,528**	**1,669,072**	**2,237,860**	**2,461,646**	**2,707,811**
						4,091,860	**4,501,046**	**4,951,151**
ANGURAI SCH								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMOPLOYEES				**300,000**	**330,000**	**363,000**
	2110200	**Basic Wages - Temporary Employees**				**300,000**	**330,000**	**363,000**
	2110201	Contractual Employees-LOCUM				300,000	330,000	363,000
		Sub Total				**300,000**	**330,000**	**363,000**
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services		**1,663,350**	**1,643,350**	**613,000**	**674,300**	**741,730**
	2210100	**Utilities Supplies and Services**		**210,000**	**210,000**	**243,000**	**267,300**	**294,030**
	2210101	Electricity Expenses		110,000	110,000	150,000	165,000	181,500
	2210102	Water and Sewerage charges		100,000	100,000	93,000	102,300	112,530
	2210200	**Communication Supplies and Services**		**35,000**	**15,000**	**80,000**	**88,000**	**96,800**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services		20,000	-	40,000	44,000	48,400

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210202	Internet connections		15,000	15,000	40,000	44,000	48,400
	2210203	Courier and Postal Services		-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**				**90,000**	**99,000**	**108,900**
	2210303	Daily Subsistence Allowances				90,000	99,000	108,900
	2210500	**Printing , Advertising and Information Supplies and Services**		-	-	**148,000**	**162,800**	**179,080**
	2210502	Publishing and Printing Services		-	-	50,000	55,000	60,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals		-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns		-	-	98,000	107,800	118,580
	2210800	**Hospitality Supplies and Services**		-	-	**52,000**	**57,200**	**62,920**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		-	-	-	-	-
	2210802	Boards, Committees, Conferences and Seminars		-	-	52,000	57,200	62,920
	CSP- Diagnostic Services in Higher Facilities							
		Use of Goods and Services				**2,348,860**	**2,583,746**	**2,842,121**
	2211000	**Specialised Materials and Supplies**		**1,105,000**	**1,105,000**	**1,840,000**	**2,024,000**	**2,226,400**
	2211001	Medical drugs		350,000	350,000	600,000	660,000	726,000
	2211002	Dressings and Other Non-Pharmaceutical Medical Items		250,000	250,000	650,000	715,000	786,500
	2211004	Fungicide, insecticide & sprays				70,000	77,000	84,700
	2211008	Laboratory material supplies		110,000	110,000	350,000	385,000	423,500
	2211015	Food and ration		395,000	395,000	150,000	165,000	181,500
	2211021	Purchase of bed and linen				20,000	22,000	24,200
	2211028	Purchase of x+ray consumables		-	-	-	-	-
	2211100	**Office and General Supplies and Services**		**203,350**	**203,350**	**180,000**	**198,000**	**217,800**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)		102,050	102,050	110,000	121,000	133,100
	2211103	Sanitary and cleaning materials,		101,300	101,300	70,000	77,000	84,700
	2211300	**Other Operating Expenses**		-	-	**2,860**	**3,146**	**3,461**
	2211301	Bank Services Commission & Charges		-	-	2,860	3,146	3,461
	2211200	**Fuel Oil and Lubricants**		**110,000**	**110,000**	**176,000**	**193,600**	**212,960**
	2211201	Refined Fuels and Lubricants for Transport		-	-	106,000	116,600	128,260
	2211204	Other Fuels (Charcoal, Cooking gas, Wood		110,000	110,000	70,000	77,000	84,700
	2220200	**Routine Maintenance + Other Assets**				**150,000**	**165,000**	**181,500**
	2220202	Maintenance of Office Furniture and Equipment				50,000	55,000	60,500

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2220205	Maintenance of Buildings and Stations ++ Non-residential				50,000	55,000	60,500
	2220210	Maintenance of Computers, Software, and Networks				50,000	55,000	60,500
	CSP- Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets		**126,178**	**-**	**470,000**	**517,000**	**568,700**
	3111000	**Purchase of Office Furniture and General Equipment**		**126,178**	**-**	**420,000**	**462,000**	**508,200**
	3111001	Purchase of Office Furniture and Fittings		-	-	50,000	55,000	60,500
	3111002	Purchase of Computers, Printers and other IT Equipment		126,178	-	320,000	352,000	387,200
	3111005	Purchase of Photocopiers				50,000	55,000	60,500
	3111100	**Purchase of Specialized Plants, Equipment and Machinery**		-	-	**50,000**	**55,000**	**60,500**
	3111101	Purchase of Medical and Dental Equipment		-	-	-	-	-
	3111107	Purchase of Laboratory Equipment				50,000	55,000	60,500
		Sub Total		**1,789,528**	**1,643,350**	**3,431,860**	**3,775,046**	**4,152,551**
						3,731,860	**4,105,046**	**4,515,551**
HEALTH CENTRES								
	CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES							
	CSP-Sanitation and Hygiene							
		Use of Goods and Services	**14,126,454**	**10,237,226**	**9,837,226**	**21,348,581**	**23,483,439**	**25,831,783**
	2210100	**Utilities Supplies and Services**	**4,000,989**	**1,906,688**	**1,906,688**	**450,000**	**495,000**	**544,500**
	2210101	Electricity Expenses	4,000,989	1,695,288	1,695,288	270,000	297,000	326,700
	2210102	Water and Sewerage charges		211,400	211,400	180,000	198,000	217,800
	2210200	**Communication Supplies and Services**				**216,000**	**237,600**	**261,360**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services				180,000	198,000	217,800
	2210202	Internet Connections				36,000	39,600	43,560
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**952,908**	**252,908**	**252,908**	**360,000**	**396,000**	**435,600**
	2210303	Daily Subsistence Allowances	952,908	252,908	252,908	360,000	396,000	435,600
	2210500	**Printing , Advertising and Information Supplies and Services**	**2,908,907**	**966,950**	**966,950**	**630,000**	**693,000**	**762,300**
	2210502	Publishing and Printing Services	481,487	465,970	465,970	180,000	198,000	217,800
	2210504	Advertising, Awareness and Publicity Campaigns	2,427,420	500,980	500,980	450,000	495,000	544,500
	2210800	**Hospitality Supplies and Services**	**2,754,010**	**754,010**	**754,010**	**900,000**	**990,000**	**1,089,000**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,522,560	522,560	522,560	360,000	396,000	435,600
	2210802	Boards, Committees, Conferences and Seminars	1,231,450	231,450	231,450	540,000	594,000	653,400
	2211000	**Specialised Materials and Supplies**	**1,351,790**	**3,552,690**	**3,552,690**	**15,984,000**	**17,582,400**	**19,340,640**
	2211001	Medical drugs		2,300,900	2,300,900	8,280,000	9,108,000	10,018,800

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	1,351,790	1,251,790	1,251,790	5,544,000	6,098,400	6,708,240
	2211008	Laboratory Materials, Supplies, and Small Equipment				1,800,000	1,980,000	2,178,000
	2211021	Purchase of bed and linen				360,000	396,000	435,600
	2211100	**Office and General Supplies and Services**	**2,157,850**	**2,476,660**	**2,076,660**	**2,340,005**	**2,574,006**	**2,831,406**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	139,200	1,158,009	958,009	1,260,000	1,386,000	1,524,600
	2211103	Sanitary and cleaning materials,	2,018,650	1,318,651	1,118,651	1,080,005	1,188,006	1,306,806
	2211200	**Fuel Oil and Lubricants**				**360,000**	**396,000**	**435,600**
	2211201	Refined Fuels and Lubricants for Transport				360,000	396,000	435,600
	2211300	**Other Operating Expenses**	**-**	**327,320**	**327,320**	**108,576**	**119,434**	**131,377**
	2211301	Bank Services Commission & Charges	-	327,320	327,320	108,576	119,434	131,377
		Sub Total	**14,126,454**	**10,237,226**	**9,837,226**	**21,348,581**	**23,483,439**	**25,831,783**
DISPENSARIES								
	CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES							
	CSP-Sanitation and Hygiene							
		Use of Goods and Services	**14,359,935**	**25,359,853**	**25,359,853**	**12,599,195**	**13,859,115**	**15,245,026**
	2210100	**Utilities Supplies and Services**	**3,500,989**	**675,991**	**675,991**	**-**	**-**	**-**
	2210101	Electricity Expenses	3,500,989	500,989	500,989	-	-	-
	2210102	Water and Sewerage charges		175,002	175,002	-	-	-
	2210200	**Communication Supplies and Services**				**189,000**	**207,900**	**228,690**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services				189,000	207,900	228,690
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**952,908**	**252,908**	**252,908**	**504,000**	**554,400**	**609,840**
	2210303	Daily Subsistence Allowances	952,908	252,908	252,908	504,000	554,400	609,840
	2210500	**Printing , Advertising and Information Supplies and Services**	**516,776**	**-**	**-**	**1,323,000**	**1,455,300**	**1,600,830**
	2210502	Publishing and Printing Services	516,776	-	-	315,000	346,500	381,150
	2210504	Advertising, Awareness and Publicity Campaigns	-	-	-	1,008,000	1,108,800	1,219,680
	2210800	**Hospitality Supplies and Services**	**1,963,208**	**642,005**	**642,005**	**315,000**	**346,500**	**381,150**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,058,048	422,560	422,560	315,000	346,500	381,150
	2210802	Boards, Committees, Conferences and Seminars	905,160	219,445	219,445	-	-	-
	2211000	**Specialised Materials and Supplies**	**4,651,790**	**22,702,290**	**22,702,290**	**8,886,290**	**9,774,919**	**10,752,411**
	2211001	Medical drugs		14,850,500	14,850,500	6,880,307	7,568,338	8,325,171
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	4,651,790	7,851,790	7,851,790	2,005,983	2,206,581	2,427,239
	2211100	**Office and General Supplies and Services**	**2,706,858**	**1,086,659**	**1,086,659**	**1,260,000**	**1,386,000**	**1,524,600**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	851,938	518,009	518,009	945,000	1,039,500	1,143,450
	2211103	Sanitary and cleaning materials,	1,854,920	568,650	568,650	315,000	346,500	381,150
	2211300	Other Operating Expenses	67,406	-	-	121,905	134,096	147,505
	2211301	Bank Services Commission & Charges	67,406	-	-	121,905	134,096	147,505
		Sub Total	14,359,935	25,359,853	25,359,853	12,599,195	13,859,115	15,245,026
		Gross Expenditure	2,372,289,114	2,051,873,319	2,243,308,961	307,495,850	338,245,435	372,069,979
Appropriation in Aid source of fund		Summary of Expenditure by Economic Classification						
		Compensation to Employees	1,648,028,507	1,682,028,507	1,761,260,021	23,967,050	26,363,755	29,000,131
		Use of Goods and Services	556,631,181	344,368,104	400,975,935	273,076,755	300,384,431	330,422,874
		Acquisition of Non-Financial Assets	65,384,808	14,168,782	22,335,976	10,452,045	11,497,250	12,646,974
		Grants and Transfers	102,244,618	11,307,926	58,737,029	-	-	-
		Total Recurrent Expenditure	2,372,289,114	2,051,873,319	2,243,308,961	307,495,850	338,245,435	372,069,979
Grand Total		Summary of Expenditure by Economic Classification						
		Compensation to Employees				2,053,694,979	2,259,064,477	2,484,970,925
		Use of Goods and Services				320,893,165	352,982,482	388,280,730
		Acquisition of Non-Financial Assets				12,373,457	13,610,803	14,971,883
		Grants and Transfers				13,760,000	15,136,000	16,649,600
		Total Recurrent Expenditure				2,400,721,601	2,640,793,761	2,904,873,137
11. County Public Service Board								
		Compensation to Employees	30,431,963	30,431,963	25,961,726	29,563,226	32,519,549	35,771,503
	2110100	Basic salary+ Permanent Employees	10,957,080	22,624,080	16,443,832	10,957,080	12,052,788	13,258,067
	2110101	Basic Salary civil services	10,957,080	22,624,080	16,443,832	10,957,080	12,052,788	13,258,067
	2110200	Basic Wages - Temporary Employees	1,174,346	1,174,346	1,174,346	1,174,346	1,291,781	1,420,959
	2110202	Casual Labour - Others	1,174,346	1,174,346	1,174,346	1,174,346	1,291,781	1,420,959
	2110300	Personal Allowance +Paid as Part of Salary	16,907,381	5,182,311	6,914,000	16,038,644	17,642,508	19,406,759
	2110301	House Allowance	2,412,000	3,508,533	4,458,000	2,412,000	2,653,200	2,918,520
	2110314	Transport Allowance	1,200,000	960,000	1,872,000	1,200,000	1,320,000	1,452,000
	2110315	Extraneous Allowance	9,037,054	-	-	8,168,317	8,985,149	9,883,664
	2110318	Non Practicing Allowance		120,000	-	-	-	-
	2110320	Leave Allowance	4,258,327	329,778	104,000	4,258,327	4,684,160	5,152,576
	2110405	Telephone Allowance		264,000	480,000	-	-	-
	2120100	Employer Contributions to Compulsory National Social Security Schemes	1,393,156	1,451,226	1,429,548	1,393,156	1,532,472	1,685,719
	2120103	Employer contribution to pension	1,021,449	1,021,449	1,052,541	1,021,449	1,123,594	1,235,953
	2120103	Housing Levy	371,707	429,777	377,007	371,707	408,878	449,765
		Use of Goods and Services	56,908,672	75,110,972	66,340,762	64,020,821	70,422,903	77,465,193
	2210100	Utilities Supplies and Services	958,321	1,097,000	1,097,000	650,000	715,000	786,500
	2210101	Electricity Expenses	766,656	897,000	897,000	400,000	440,000	484,000
	2210102	Water and Sewerage charges	191,665	200,000	200,000	250,000	275,000	302,500
	2210200	Communication Supplies and Services	802,768	1,100,000	1,100,000	1,050,000	1,155,000	1,270,500

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	511,104	600,000	600,000	500,000	550,000	605,000
	2210202	Internet Connections	100,000	300,000	300,000	350,000	385,000	423,500
	2210203	Courier and Postal Services	191,664	200,000	200,000	200,000	220,000	242,000
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**12,887,460**	**16,478,000**	**14,978,000**	**16,870,647**	**18,557,711**	**20,413,483**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,608,320	3,800,000	4,800,000	4,500,000	4,950,000	5,445,000
	2210302	Accommodation	2,608,320	4,678,000	4,178,000	5,300,000	5,830,000	6,413,000
	2210303	Daily Subsistence Allowances	7,670,820	8,000,000	6,000,000	7,070,647	7,777,711	8,555,483
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**				**4,500,000**	**4,950,000**	**5,445,000**
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)				1,500,000	1,650,000	1,815,000
	2210402	Accommodation - Foreign				1,500,000	1,650,000	1,815,000
	2210403	Daily Subsistence Allowances				1,500,000	1,650,000	1,815,000
	2210500	**Printing , Advertising and Information Supplies and Services**	**5,552,105**	**5,658,000**	**3,358,000**	**4,700,000**	**5,170,000**	**5,687,000**
	2210502	Publishing and Printing Services	3,030,715	2,578,000	3,078,000	1,500,000	1,650,000	1,815,000
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	121,390	280,000	280,000	280,000	308,000	338,800
	2210504	Advertising awareness	2,400,000	2,800,000	-	2,920,000	3,212,000	3,533,200
	2210700	**Training Expenses**	**9,647,721**	**9,600,000**	**8,000,000**	**6,000,000**	**6,600,000**	**7,260,000**
	2210708	Trainer allowance	1,875,000	2,800,000	2,000,000	1,000,000	1,100,000	1,210,000
	2210710	Accommodation	4,301,951	4,800,000	4,000,000	3,000,000	3,300,000	3,630,000
	2210711	Tuition fees	3,470,770	2,000,000	2,000,000	2,000,000	2,200,000	2,420,000
	2210800	**Hospitality Supplies and Services**	**4,808,175**	**7,527,174**	**9,970,424**	**9,700,174**	**10,670,191**	**11,737,211**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,614,047	3,547,174	4,045,174	6,500,174	7,150,191	7,865,211
	2210802	Board, committees, conferences &seminars	2,194,128	3,980,000	5,925,250	3,200,000	3,520,000	3,872,000
	2211100	**Office and General Supplies and Services**	**6,867,625**	**6,270,000**	**9,791,540**	**7,070,000**	**7,777,000**	**8,554,700**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	3,817,324	4,000,000	6,345,000	3,200,000	3,520,000	3,872,000
	2211102	Supplies and Accessories for Computers and Printers	1,735,303	1,200,000	1,200,000	2,000,000	2,200,000	2,420,000
	2211103	Sanitary and cleaning materials,	1,314,998	1,070,000	2,246,540	1,870,000	2,057,000	2,262,700
	2211200	**Fuel Oil and Lubricants**	**1,465,000**	**3,000,000**	**3,000,000**	**3,580,000**	**3,938,000**	**4,331,800**
	2211201	Refined Fuels and Lubricants for Transport	1,465,000	3,000,000	3,000,000	3,580,000	3,938,000	4,331,800
	2211300	**Other Operating Expenses**	**13,104,020**	**19,246,798**	**9,911,798**	**7,400,000**	**8,140,000**	**8,954,000**
	2211305	Contracted Cleaning Services	502,145	1,435,890	1,035,890	1,500,000	1,650,000	1,815,000
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,324,992	1,678,908	678,908	1,800,000	1,980,000	2,178,000
	2211399	General Office Administration	-	-	-	2,000,000	2,200,000	2,420,000

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211399	Policy documents	5,345,400	5,890,000	4,697,000	-	-	-
	2211399	Strategic plan and ISO Documentation	3,673,983	2,000,000	1,500,000	-	-	-
	2211399	Digitization of personal numbers	-	2,742,000	-	-	-	-
	2211399	Review of Strategic plan	-	-	-	2,100,000	2,310,000	2,541,000
	2211399	Acquisition of online job application system	-	3,000,000	-	-	-	-
	2211399	Performance Management	2,257,500	2,500,000	2,000,000	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	**3,789,000**	**3,789,000**	**2,000,000**	**2,200,000**	**2,420,000**
	2220101	Maintenance Expenses + Motor Vehicles	-	3,789,000	3,789,000	2,000,000	2,200,000	2,420,000
	2220200	**Routine Maintenance + Other Assets**	**815,478**	**1,345,000**	**1,345,000**	**500,000**	**550,000**	**605,000**
	2220202	Maintenance of Office Furniture and Equipment	815,478	1,345,000	1,345,000	500,000	550,000	605,000
		Acquisition of Non-Financial Assets	**13,428,984**	**13,766,000**	**27,993,826**	**4,300,000**	**4,730,000**	**5,203,000**
	3110700	**Purchase of Vehicles and Other Transport Equipment**	**8,500,000**	**10,000,000**	**16,162,308**	-	-	-
	3110701	Purchase of motor vehicle	8,500,000	10,000,000	16,162,308	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	**4,928,984**	**3,766,000**	**11,831,518**	**4,300,000**	**4,730,000**	**5,203,000**
	3111001	Purchase of Office Furniture and Fittings	1,086,096	1,079,000	7,079,000	1,500,000	1,650,000	1,815,000
	3111002	Purchase of Computers, Printers and other IT Equipment	1,855,819	1,000,000	2,170,417	1,600,000	1,760,000	1,936,000
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	143,747	500,000	-	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment	1,412,078	500,000	1,895,101	500,000	550,000	605,000
	3111005	Purchase of Photocopiers	431,244	687,000	687,000	700,000	770,000	847,000
		Gross Expenditure ... Kshs.	**100,769,619**	**119,308,935**	**120,296,314**	**97,884,047**	**107,672,451**	**118,439,697**
		Summary of Expenditure by Economic Classification						
		Compensation to Employees	30,431,963	30,431,963	25,961,726	29,563,226	32,519,549	35,771,503
		Use of Goods and Services	56,908,672	75,110,972	66,340,762	64,020,821	70,422,903	77,465,193
		Acquisition of Non-Financial Assets	13,428,984	13,766,000	27,993,826	4,300,000	4,730,000	5,203,000
		Total Recurrent Expenditure	**100,769,619**	**119,308,935**	**120,296,314**	**97,884,047**	**107,672,451**	**118,439,697**
12. County Law Office								
		Compensation to Employees	**19,256,836**	**24,256,836**	**13,074,486**	**15,820,129**	**17,402,142**	**19,142,356**
	2110100	**Basic salary+ Permanent Employees**	**10,139,080**	**13,639,080**	**7,486,644**	**9,058,839**	**9,964,723**	**10,961,195**
	2110101	Basic Salary civil services	10,139,080	13,639,080	7,486,644	9,058,839	9,964,723	10,961,195
	2110200	**Basic Wages - Temporary Employees**	**1,358,763**	**1,358,763**	**1,358,763**	**1,644,103**	**1,808,513**	**1,989,365**
	2110202	Casual Labour - Others	1,358,763	1,358,763	1,358,763	1,644,103	1,808,513	1,989,365
	2110300	**Personal Allowance +Paid as Part of Salary**	**4,196,800**	**5,696,800**	**3,824,512**	**4,627,661**	**5,090,427**	**5,599,470**
	2110301	House Allowance	2,304,800	3,304,800	2,187,600	2,646,996	2,911,696	3,202,865
	2110314	Transport Allowance	1,056,000	1,356,000	1,574,784	1,905,489	2,096,038	2,305,642
	2110315	Extraneous Allowance	740,000	940,000	-	-	-	-
	2110320	Leave Allowance	96,000	96,000	62,128	75,176	82,694	90,963

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2120100	**Employer Contributions to Compulsory National Social Security Schemes**	**3,562,193**	**3,562,193**	**404,567**	**489,526**	**538,479**	**592,326**
	2120103	pension	3,253,213	3,253,213	235,832	285,357	313,893	345,282
	2120103	Housing Levy	308,980	308,980	168,735	204,169	224,586	247,044
	2210000	**Use of Goods and Services**	**57,734,889**	**59,974,195**	**60,203,895**	**53,994,701**	**59,394,171**	**65,333,588**
	2210200	**Communication Supplies and Services**	**214,991**	**214,991**	**214,991**	**214,990**	**236,489**	**260,138**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	138,305	138,305	138,305	128,305	141,136	155,249
	2210203	Courier and Postal Services	76,686	76,686	76,686	86,685	95,354	104,889
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,602,230**	**3,602,230**	**2,602,230**	**2,602,230**	**2,862,453**	**3,148,698**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,226,918	1,226,918	1,026,918	1,026,918	1,129,610	1,242,571
	2210302	Accommodation + Domestic	884,429	884,429	584,429	584,429	642,872	707,159
	2210303	Daily Subsistence Allowances	1,490,883	1,490,883	990,883	990,883	1,089,971	1,198,968
	2210500	**Printing , Advertising and Information Supplies and Services**	**1,310,892**	**1,310,892**	**910,892**	**480,892**	**528,981**	**581,879**
	2210502	Publishing and Printing Services	1,235,443	1,235,443	835,443	435,443	478,987	526,886
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	75,449	75,449	75,449	45,449	49,994	54,993
	2210700	**Training Expenses**	**2,030,086**	**2,030,085**	**1,000,085**	**810,085**	**891,094**	**980,203**
	2210708	Trainer allowance	874,504	874,504	474,504	374,504	411,954	453,150
	2210710	Accommodation	819,543	819,543	419,543	319,543	351,497	386,647
	2210711	Tuition fees	336,038	336,038	106,038	116,038	127,642	140,406
	2210800	**Hospitality Supplies and Services**	**1,025,913**	**1,025,912**	**1,085,612**	**800,000**	**880,000**	**968,000**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	568,270	568,270	627,970	500,000	550,000	605,000
	2210802	Board, committees, conferences &seminars	457,642	457,642	457,642	300,000	330,000	363,000
	2211000	**Specialised Materials and Supplies**	-	-	-	-	-	-
	2211009	Education and Library Supplies	-	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	**863,653**	**863,653**	**563,653**	**250,000**	**275,000**	**302,500**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	863,653	863,653	563,653	250,000	275,000	302,500
	2211300	**Other Operating Expenses**	**48,687,125**	**50,126,432**	**53,026,432**	**48,336,504**	**53,170,154**	**58,487,170**
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	160,000	160,000	160,000	100,000	110,000	121,000
	2211308	Legal dues/fees and Arbitration	35,726,554	38,326,554	48,326,554	45,325,684	49,858,252	54,844,078
	2211310	Contracted Professional Services	11,071,512	9,010,820	4,010,820	2,610,820	2,871,902	3,159,092
	2211329	Policy Development-Legislative Drafting and Development	1,729,058	1,729,058	529,058	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211399	Preparation of Planning Documents		900,000	-	300,000	330,000	363,000
	2211200	**Fuel Oil and Lubricants**	-	**800,000**	**800,000**	**500,000**	**550,000**	**605,000**
	2211201	Refined Fuels and Lubricants for Transport	-	800,000	800,000	500,000	550,000	605,000
		Acquisition of Non-Financial Assets	**8,760,000**	**1,258,854**	**8,978,213**	**550,000**	**605,000**	**665,500**
	3111000	**Purchase of Office Furniture and General Equipment**	**760,000**	**1,258,854**	**978,213**	**550,000**	**605,000**	**665,500**
	3111001	Purchase of Office Furniture and Fittings	520,000	520,000	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	240,000	738,854	978,213	550,000	605,000	665,500
	3110700	**Purchase of Vehicles and Other Transport Equipment**	**8,000,000**	-	**8,000,000**	-	-	-
	3110701	Purchase of Motor vehicle	8,000,000	-	8,000,000	-	-	-
		Sub Total	**85,751,725**	**85,489,885**	**82,256,594**	**70,364,830**	**77,401,313**	**85,141,444**
		Summary of Expenditure by Economic Classification						
		Compensation to Employees	19,256,836	24,256,836	13,074,486	15,820,129	17,402,142	19,142,356
		Use of Goods and Services	57,734,889	59,974,195	60,203,895	53,994,701	59,394,171	65,333,588
		Acquisition of Non-Financial Assets	8,760,000	1,258,854	8,978,213	550,000	605,000	665,500
		Total Recurrent Expenditure	**85,751,725**	**85,489,885**	**82,256,594**	**70,364,830**	**77,401,313**	**85,141,444**
13. Strategic Partnerships and Digital Economy								
		Compensation to Employees	**22,702,021**	**22,702,021**	**24,168,957**	**25,100,548**	**27,610,603**	**30,371,663**
	2110100	**Basic salary+ Permanent Employees**	**15,490,614**	**15,490,614**	**16,023,504**	**17,727,489**	**19,500,238**	**21,450,262**
	2110101	Basic Salary civil services	15,490,614	15,490,614	16,023,504	17,727,489	19,500,238	21,450,262
	2110200	**Basic Wages - Temporary Employees**	**1,500,000**	**1,500,000**	**1,500,000**	**800,000**	**880,000**	**968,000**
	2110202	Casual Labour - Others	1,500,000	1,500,000	1,500,000	800,000	880,000	968,000
	2110300	**Personal Allowance +Paid as Part of Salary**	**4,338,434**	**4,338,434**	**5,913,265**	**5,913,265**	**6,504,592**	**7,155,051**
	2110301	House Allowance	1,396,135	1,396,135	3,437,400	3,437,400	3,781,140	4,159,254
	2110314	Transport Allowance	439,531	439,531	2,114,784	2,114,784	2,326,262	2,558,889
	2110315	Extraneous Allowance	2,384,208	2,384,208	-	-	-	-
	2110320	Leave Allowance	118,560	118,560	361,081	361,081	397,189	436,908
	2120100	**Employer Contributions to Compulsory National Social Security Schemes**	**1,372,973**	**1,372,973**	**732,188**	**659,794**	**725,773**	**798,351**
	2120103	pension	1,054,816	1,054,816	408,553	291,912	321,103	353,214
	2120103	Housing Levy	318,157	318,157	323,635	367,882	404,670	445,137
	2210000	**Use of Goods and Services**		**12,724,656**	**15,023,097**	**15,308,354**	**16,839,189**	**18,523,108**
Strategic Partnership	**2210200**	**Communication Supplies and Services**		**200,000**	**200,000**	**200,000**	**220,000**	**242,000**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services		100,000	100,000	100,000	110,000	121,000
	2210202	Internet Connections		-	-	100,000	110,000	121,000
	2210203	Courier and Postal Services		100,000	100,000	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**		**3,000,000**	**3,400,000**	**2,935,140**	**3,228,654**	**3,551,519**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		500,000	900,000	1,050,440	1,155,484	1,271,032

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210302	Accommodation + Domestic		500,000	500,000	694,000	763,400	839,740
	2210303	Daily Subsistence Allowances		2,000,000	2,000,000	1,190,700	1,309,770	1,440,747
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**			**1,000,000**	**3,500,000**	**3,850,000**	**4,235,000**
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)			200,000	1,445,000	1,589,500	1,748,450
	2210402	Accommodation + Foreign			300,000	765,700	842,270	926,497
	2210403	Daily Subsistence Allowances			500,000	1,289,300	1,418,230	1,560,053
	2210500	**Printing , Advertising and Information Supplies and Services**		**550,000**	**550,000**	**450,000**	**495,000**	**544,500**
	2210502	Publishing and Printing Services		450,000	450,000	350,000	385,000	423,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals		100,000	100,000	100,000	110,000	121,000
	2210700	**Training Expenses**		**2,500,000**	**-**	**1,542,916**	**1,697,208**	**1,866,928**
	2210708	Trainer allowance		750,000	-	212,316	233,548	256,902
	2210710	Accommodation		1,000,000	-	850,600	935,660	1,029,226
	2210711	Tuition fees		750,000	-	480,000	528,000	580,800
	2210800	**Hospitality Supplies and Services**		**2,300,000**	**1,500,000**	**2,750,000**	**3,025,000**	**3,327,500**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		2,000,000	1,200,000	2,025,000	2,227,500	2,450,250
	2210802	Board, committees, conferences & seminars		300,000	300,000	725,000	797,500	877,250
	2211000	**Specialised Materials and Supplies**		**-**	**-**	**-**	**-**	**-**
	2211009	Education and Library Supplies		-	-	-	-	-
	2211100	**Office and General Supplies and Services**		**1,974,656**	**2,673,097**	**1,897,798**	**2,087,578**	**2,296,336**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)		1,000,000	1,499,998	1,199,998	1,319,998	1,451,998
	2211102	Supplies and Access for Computers and Printers		574,656	773,099	350,600	385,660	424,226
	2211103	Sanitary and cleaning materials,		400,000	400,000	347,200	381,920	420,112
	2211200	**Fuel Oil and Lubricants**		**1,500,000**	**1,500,000**	**1,000,000**	**1,100,000**	**1,210,000**
	2211201	Refined Fuels and Lubricants for Transport		1,500,000	1,500,000	1,000,000	1,100,000	1,210,000
	2211300	**Other Operating Expenses**			**3,000,000**	**-**	**-**	**-**
	2211310	Contracted Professional Services-Development of SDG reports			3,000,000	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**			**500,000**	**500,000**	**550,000**	**605,000**
	2220101	Maintenance Expenses + Motor Vehicles			500,000	500,000	550,000	605,000
	2220200	**Routine Maintenance + Other Assets**		**700,000**	**700,000**	**532,500**	**585,750**	**644,325**
	2220210	Maintenance of Computers, Software, and Networks		700,000	700,000	532,500	585,750	644,325
		Acquisition of Non-Financial Assets		**2,000,000**	**4,118,281**	**500,700**	**550,770**	**605,847**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111000	**Purchase of Office Furniture and General Equipment**		2,000,000	2,518,360	500,700	550,770	605,847
	3111001	Purchase of Office Furniture and Fittings		1,000,000	1,518,360	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment		1,000,000	1,000,000	500,700	550,770	605,847
	3111100	**Purchase of Specialised Plant, Equipment and Machinery**		-	1,599,921	-	-	-
	3111112	Purchase of Software		-	1,599,921	-	-	-
		Sub Total	22,702,021	37,426,677	43,310,335	40,909,602	45,000,562	49,500,618
Resource Mobilization	2210000	**Use of Goods and Services**		4,650,000	4,650,000	4,484,335	4,932,769	5,426,045
	2210200	**Communication Supplies and Services**		100,000	100,000	200,000	220,000	242,000
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services		100,000	100,000	100,000	110,000	121,000
	2210202	Internet Connections		-	-	100,000	110,000	121,000
	2210203	Courier and Postal Services		-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**		2,250,000	2,250,000	2,214,335	2,435,769	2,679,345
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		750,000	750,000	713,753	785,128	863,641
	2210302	Accommodation + Domestic		500,000	500,000	451,100	496,210	545,831
	2210303	Daily Subsistence Allowances		1,000,000	1,000,000	1,049,482	1,154,430	1,269,873
	2210500	**Printing , Advertising and Information Supplies and Services**		500,000	500,000	350,000	385,000	423,500
	2210502	Publishing and Printing Services		500,000	500,000	350,000	385,000	423,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals		-	-	-	-	-
	2210700	**Training Expenses**		-	-	-	-	-
	2210708	Trainer allowance		-	-	-	-	-
	2210710	Accommodation		-	-	-	-	-
	2210711	Tuition fees		-	-	-	-	-
	2210800	**Hospitality Supplies and Services**		1,600,000	1,600,000	1,570,000	1,727,000	1,899,700
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		1,100,000	1,100,000	1,120,000	1,232,000	1,355,200
	2210802	Board, committees, conferences & seminars		500,000	500,000	450,000	495,000	544,500
	2211000	**Specialised Materials and Supplies**		-	-	-	-	-
	2211009	Education and Library Supplies		-	-	-	-	-
	2211100	**Office and General Supplies and Services**		200,000	200,000	150,000	165,000	181,500
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)		200,000	200,000	150,000	165,000	181,500
	2211102	Supplies and Access for Computers and Printers		-	-	-	-	-
	2211300	**Other Operating Expenses**		-	-	-	-	-
	2211306	Membership Fees, Dues and Subscriptions to		-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		Professional and Trade Bodies						
	2211308	Legal dues/fees and Arbitration		-	-	-	-	-
	2211310	Contracted Professional Services		-	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**		-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks		-	-	-	-	-
		Acquisition of Non-Financial Assets		550,000	550,000	500,000	550,000	605,000
	3111000	**Purchase of Office Furniture and General Equipment**		550,000	550,000	500,000	550,000	605,000
	3111001	Purchase of Office Furniture and Fittings		250,000	250,000	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment		300,000	300,000	500,000	550,000	605,000
	3111100	**Purchase of Specialised Plant, Equipment and Machinery**		-	-	-	-	-
	3111112	Purchase of Software		-	-	-	-	-
		Sub Total		5,200,000	5,200,000	4,984,335	5,482,769	6,031,045
ICT	2210000	**Use of Goods and Services**	21,254,400	5,450,000	10,450,000	8,850,000	9,735,000	10,708,500
	2210200	**Communication Supplies and Services**	5,092,160	-	5,000,000	5,000,000	5,500,000	6,050,000
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	52,000	-	-	-	-	-
	2210202	Internet Connections	5,000,000	-	5,000,000	5,000,000	5,500,000	6,050,000
	2210203	Courier and Postal Services	40,160	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	3,512,400	1,950,000	1,950,000	1,950,000	2,145,000	2,359,500
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,136,000	500,000	500,000	450,000	495,000	544,500
	2210302	Accommodation + Domestic	1,320,400	500,000	500,000	650,000	715,000	786,500
	2210303	Daily Subsistence Allowances	1,056,000	950,000	950,000	850,000	935,000	1,028,500
	2210500	**Printing , Advertising and Information Supplies and Services**	380,000	500,000	500,000	350,000	385,000	423,500
	2210502	Publishing and Printing Services	312,000	500,000	500,000	350,000	385,000	423,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	68,000	-	-	-	-	-
	2210700	**Training Expenses**	2,641,040	-	-	-	-	-
	2210708	Trainer allowance	564,800	-	-	-	-	-
	2210710	Accommodation	1,354,400	-	-	-	-	-
	2210711	Tuition fees	721,840	-	-	-	-	-
	2210800	**Hospitality Supplies and Services**	1,228,800	-	-	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	884,000	-	-	-	-	-
	2210802	Board, committees, conferences & seminars	344,800	-	-	-	-	-
	2211000	**Specialised Materials and Supplies**	-	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211009	Education and Library Supplies	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	2,400,000	500,000	500,000	150,000	165,000	181,500
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,000,000	500,000	500,000	150,000	165,000	181,500
	2211102	Supplies and Access for Computers and Printers	1,000,000	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	400,000	-	-	-	-	-
	2211300	**Other Operating Expenses**		1,500,000	1,500,000	-	-	-
	2211399	Development of ICT policy		1,500,000	1,500,000	-	-	-
	2220200	**Routine Maintenance + Other Assets**	6,000,000	1,000,000	1,000,000	1,400,000	1,540,000	1,694,000
	2220210	Maintenance of Computers, Software, and Networks	6,000,000	1,000,000	1,000,000	1,400,000	1,540,000	1,694,000
		Acquisition of Non-Financial Assets	8,120,256	-	-	1,000,000	1,100,000	1,210,000
	3111000	**Purchase of Office Furniture and General Equipment**	6,520,256	-	-	1,000,000	1,100,000	1,210,000
	3111001	Purchase of Office Furniture and Fittings	520,256	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	6,000,000	-	-	1,000,000	1,100,000	1,210,000
	3111100	**Purchase of Specialised Plant, Equipment and Machinery**	1,600,000	-	-	-	-	-
	3111112	Purchase of Software	1,600,000	-	-	-	-	-
		Sub Total		5,450,000	10,450,000	9,850,000	10,835,000	11,918,500
		Gross Expenditure ... Kshs.	22,702,021	48,076,677	58,960,335	55,743,937	61,318,331	67,450,164
		Summary of Expenditure by Economic Classification						
		Compensation to Employees	22,702,021	22,702,021	24,168,957	25,100,548	27,610,603	30,371,663
		Use of Goods and Services	21,254,400	22,824,656	30,123,097	28,642,689	31,506,958	34,657,654
		Acquisition of Non-Financial Assets	8,120,256	2,550,000	4,668,281	2,000,700	2,200,770	2,420,847
		Total Recurrent Expenditure	52,076,677	48,076,677	58,960,335	55,743,937	61,318,331	67,450,164
14. The Governorship								
Office of the Governor		**Compensation to Employees**	127,201,991	100,201,991	173,324,779	185,239,695	203,763,665	224,140,031
	2110100	**Basic salary+ Permanent Employees**	78,630,510	68,216,316	104,345,216	121,662,376	133,828,614	147,211,475
	2110101	Basic Salary civil services	78,630,510	68,216,316	104,345,216	121,662,376	133,828,614	147,211,475
	2110200	**Basic Wages - Temporary Employees**	7,000,000	7,700,000	7,700,000	7,700,000	8,470,000	9,317,000
	2110202	Casual Labour - Others	7,000,000	7,700,000	7,700,000	7,700,000	8,470,000	9,317,000
	2110300	**Personal Allowance +Paid as Part of Salary**	31,273,786	15,318,119	43,695,476	37,288,146	41,016,961	45,118,657
	2110301	House Allowance	22,154,880	7,457,358	25,079,398	16,882,458	18,570,704	20,427,774
	2110309	Special Duty Allowance			53,111	-	-	-
	2110314	Transport Allowance	6,984,000	3,249,078	17,260,173	10,604,534	11,664,987	12,831,486
	2110315	extraneous	-	3,653,155	-	6,744,256	7,418,682	8,160,550
	2110320	Leave Allowance	2,134,906	958,528	1,302,794	3,056,898	3,362,588	3,698,847
	2120100	**Employer Contributions to Compulsory National Social Security Schemes**	10,297,695	8,967,556	17,584,087	18,589,173	20,448,090	22,492,899
	2120103	pension	8,576,154	5,246,015	15,420,131	11,786,705	12,965,376	14,261,913
	2120103	Housing Levy	1,721,541	3,721,541	2,163,956	6,802,468	7,482,715	8,230,986
		Use of Goods and Services	97,940,980	73,946,578	72,089,968	65,739,737	72,313,711	77,480,519

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210100	**Utilities Supplies and Services**	**1,359,145**	**645,059**	**645,059**	**433,932**	**477,325**	**525,058**
	2210101	Electricity Expenses	637,804	401,584	401,584	294,044	323,448	355,793
	2210102	Water and Sewerage charges	721,341	243,475	243,475	139,888	153,877	169,264
	2210200	**Communication Supplies and Services**	**394,651**	**478,822**	**478,822**	**84,477**	**92,925**	**102,217**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	267,395	292,179	292,179	-	-	-
	2210203	Courier and Postal Services	127,256	186,643	186,643	84,477	92,925	102,217
	2210299	Public communication / outreach	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**19,920,940**	**14,384,816**	**12,852,816**	**13,444,736**	**14,789,210**	**16,268,131**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	9,179,713	4,497,684	5,965,684	5,462,282	6,008,510	6,609,361
	2210302	Accommodation +domestic	5,041,977	4,461,566	2,461,566	3,570,027	3,927,030	4,319,733
	2210303	Daily Subsistence Allowances	5,699,250	5,425,566	4,425,566	4,412,427	4,853,670	5,339,037
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**	**10,685,000**	**8,338,000**	**8,338,000**	**8,422,050**	**9,264,255**	**10,190,681**
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,910,000	4,268,000	5,268,000	5,428,800	5,971,680	6,568,848
	2210402	Accommodation +foreign	-	-	-	-	-	-
	2210403	Daily Subsistence Allowances	4,775,000	4,070,000	3,070,000	2,993,250	3,292,575	3,621,833
	2210500	**Printing , Advertising and Information Supplies and Services**	**2,884,596**	**1,814,386**	**2,364,386**	**1,574,026**	**1,731,429**	**1,904,571**
	2210502	Publishing and Printing Services	1,602,532	362,785	362,785	353,715	389,087	427,995
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	228,333	228,333	222,625	244,888	269,376
	2210504	Advertising awareness	928,000	836,430	1,186,430	620,519	682,571	750,828
	2210505	Trade shows	354,064	386,838	386,838	377,167	414,884	456,372
	2210600	**Rentals of Produced Assets**	**800,000**	**400,000**	-	-	-	-
	2210603	Rents and Rates + Non-Residential	-	-	-	-	-	-
	2210604	Hire of Transport	800,000	400,000	-	-	-	-
	2210700	**Training Expenses**	**4,930,937**	**6,780,038**	**3,080,038**	**3,685,537**	**4,054,091**	**2,394,937**
	2210701	Travel Allowance	2,000,000	2,750,000	1,550,000	1,706,250	1,876,875	
	2210710	Accommodation	1,790,360	2,461,745	1,161,745	1,425,201	1,567,721	1,724,493
	2210711	Tuition fees	1,140,577	1,568,293	368,293	554,086	609,495	670,444
	2210800	**Hospitality Supplies and Services**	**15,280,713**	**8,593,243**	**7,267,368**	**8,378,412**	**9,216,253**	**10,137,879**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	11,615,937	5,804,176	5,978,301	5,659,072	6,224,979	6,847,477
	2210802	Board, committees, conferences &seminars	3,664,776	2,789,067	1,289,067	2,719,340	2,991,274	3,290,401
	2211000	**Specialised Materials and Supplies**	**4,457,180**	**1,222,229**	**822,229**	**1,090,173**	**1,199,190**	**1,319,109**
	2211016	Purchase of Uniforms and Clothing + Staff	4,457,180	1,222,229	822,229	1,090,173	1,199,190	1,319,109
	2211100	**Office and General Supplies and Services**	**11,439,286**	**3,316,956**	**6,869,572**	**3,234,032**	**3,557,435**	**3,913,179**
	2211101	General Office Supplies (papers, pencils, forms,	4,679,877	2,085,082	4,751,848	2,422,955	2,665,251	2,931,776

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		small office equipment etc.)						
	2211103	Sanitary and cleaning materials,	6,759,410	1,231,874	2,117,724	811,077	892,185	981,403
	2211200	**Fuel Oil and Lubricants**	-	**2,755,032**	**4,255,032**	**2,783,656**	**3,062,022**	**3,368,224**
	2211201	Refined Fuels and Lubricants for Transport	-	2,755,032	4,255,032	2,783,656	3,062,022	3,368,224
	2211300	**Other Operating Expenses**	**25,262,213**	**22,829,998**	**18,580,998**	**19,695,407**	**21,664,948**	**23,831,442**
	2211305	Contracted Guards and Cleaning Services	2,187,854	1,208,299	1,208,299	-	-	-
	2211306	Contribution to Council of Governors	2,200,000	2,220,000	2,220,000	2,262,000	2,488,200	2,737,020
	2211306	Lake Region Economic Bloc-LREB	1,000,000	1,000,000	1,000,000	1,004,250	1,104,675	1,215,143
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,229,254	1,252,179	852,179	1,220,875	1,342,963	1,477,259
	2211306	Devolution Conference	10,000,000	10,000,000	10,000,000	10,042,500	11,046,750	12,151,425
	2211399	Capacity Building-inc Menstrual Hygiene	-	1,200,000	-	-	-	-
	2211399	Public Participation - wards	-	2,750,000	300,000	2,681,250	2,949,375	3,244,313
	2211399	Stakeholder engagement	7,145,106	3,199,520	3,000,520	2,484,532	2,732,985	3,006,284
	2211399	Policy Development-Disaster risk management and Development Policy	1,500,000	-	-	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	**153,700**	**2,235,648**	**4,235,648**	**2,764,757**	**3,041,233**	**3,345,356**
	2220101	Maintenance Expenses + Motor Vehicles	153,700	2,235,648	4,235,648	2,764,757	3,041,233	3,345,356
	2220200	**Routine Maintenance + Other Assets**	**372,619**	**152,351**	**2,500,000**	**148,542**	**163,396**	**179,736**
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	2,500,000	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	372,619	152,351	-	148,542	163,396	179,736
	2610000	**Grants and Other Transfers**	**11,251,018**	-	-	-	-	-
	2610100	**Grants and Other transfers**	**3,222,741**	-	-	-	-	-
	2610101	Special Programmes	3,222,741	-	-	-	-	-
	2640200	**Emergency Relief and Refugee Assistance**	**8,028,278**	-	-	-	-	-
	2640201	Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	8,028,278	-	-	-	-	-
		Acquisition of Non-Financial Assets	**29,511,916**	**7,722,550**	**30,769,991**	**2,450,379**	**2,695,417**	**2,964,959**
	3110700	**Purchase of Vehicles and Other Transport Equipment**	**18,000,000**	**3,000,000**	**25,000,000**	-	-	-
	3110701	Purchase of Motor Vehicle	18,000,000	3,000,000	25,000,000	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	**6,969,816**	**4,570,014**	**5,769,991**	**2,450,379**	**2,695,417**	**2,964,959**
	3111001	Purchase of Office Furniture and Fittings	1,662,773	2,379,940	3,879,917	888,352	977,187	1,074,906
	3111002	Purchase of Computers, Printers and other IT Equipment	1,069,489	1,476,438	1,476,438	1,562,027	1,718,230	1,890,053

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	991,154	462,836	162,836	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment-IP Address system	3,000,000	-	-	-	-	-
	3111005	Purchase of Photocopiers	246,400	250,800	250,800	-	-	-
	3111100	**Purchase of Specialised Plant, Equipment and Machinery**	**4,542,100**	**152,536**	-	-	-	-
	3111106	Purchase fire fighting equipment	4,322,074	-	-	-	-	-
	3111112	Purchase of Software	220,026	152,536	-	-	-	-
		Sub Total ... Kshs.	**265,905,905**	**181,871,119**	**276,184,738**	**253,429,811**	**278,772,792**	**304,585,509**
Disaster Management		**Use of Goods and Services**		**10,015,267**	**9,015,267**	**5,543,810**	**6,098,191**	**6,708,010**
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**		**1,424,055**	**1,124,055**	**998,454**	**1,098,299**	**1,208,129**
	2210301	Travel		485,615	385,615	375,975	413,573	454,930
	2210302	Accommodation		352,785	252,785	246,465	271,112	298,223
	2210303	Subsistence		585,655	485,655	376,014	413,615	454,977
	2210500	**Printing , Advertising and Information Supplies and Services**		-	-	-	-	-
	2210502	Publishing & Printing		-	-	-	-	-
	2210700	**Training Expenses**		**1,309,720**	**709,720**	**496,977**	**546,675**	**601,342**
	2210708	Trainer allowance		552,325	252,325	148,517	163,369	179,706
	2210710	Accommodation		468,945	268,945	164,721	181,193	199,312
	2210711	Tuition fees		288,450	188,450	183,739	202,113	222,324
	2210800	**Hospitality Supplies and Services**		**565,230**	**565,230**	**648,599**	**713,459**	**784,805**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		565,230	565,230	648,599	713,459	784,805
	2210802	Board, committees, conferences &seminars		-	-	-	-	-
	2211100	**Office and General Supplies and Services**		**432,565**	**332,565**	**588,175**	**646,993**	**711,692**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)		432,565	332,565	588,175	646,993	711,692
	2211103	Sanitary and cleaning materials,		-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**		**1,438,452**	**1,438,452**	**1,402,491**	**1,542,740**	**1,697,014**
	2211201	Refined Fuels and Lubricants for Transport		1,438,452	1,438,452	1,402,491	1,542,740	1,697,014
	2211300	**Other Operating Expenses**		**3,000,000**	**3,000,000**	-	-	-
	2211310	Development of Disaster Risk Management Policy		3,000,000	3,000,000	-	-	-
	2220200	**Routine Maintenance + Other Assets**		**1,845,245**	**1,845,245**	**1,409,114**	**1,550,025**	**1,705,028**
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)		1,845,245	1,845,245	1,409,114	1,550,025	1,705,028
	2220210	Maintenance of Computers, Software, and Networks		-	-	-	-	-
	2610000	**Grants and Other Transfers**		**12,015,600**	**12,010,995**	**10,007,710**	**11,008,481**	**12,109,329**
	2610100	**Grants and Other Transfers**		**12,015,600**	**12,010,995**	**10,007,710**	**11,008,481**	**12,109,329**
	2610101	Special Programmes		12,015,600	12,010,995	10,007,710	11,008,481	12,109,329
	2640200	**Emergency Relief and Refugee Assistance**		-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2640201	Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)		-	-	-	-	-
		Acquisition of Non-Financial Assets		**4,301,162**	**3,071,162**	**2,487,383**	**2,736,121**	**3,009,733**
	3111000	**Purchase of Office Furniture and General Equipment**		**1,636,600**	**656,600**	**1,010,685**	**1,111,754**	**1,222,929**
	3111001	Purchase of Office Furniture and Fittings		820,150	320,150	409,646	450,611	495,672
	3111002	Purchase of Computers, Printers and other IT Equipment		536,450	336,450	328,039	360,843	396,927
	3111005	Purchase of Photocopiers		280,000	-	273,000	300,300	330,330
	3111100	**Purchase of Specialised Plant, Equipment and Machinery**		**2,664,562**	**2,414,562**	**1,476,698**	**1,624,368**	**1,786,805**
	3111106	Purchase fire fighting equipment		2,414,562	2,414,562	1,476,698	1,624,368	1,786,805
	3111112	Purchase of Software		250,000	-	-	-	-
		Sub Total ... Kshs.		**26,332,029**	**24,097,424**	**18,038,903**	**19,842,793**	**21,827,073**
Communication Directorate		**Use of Goods and Services**	-	-	-	-	-	-
	2210200	**Communication Supplies and Services**	-	-	-	-	-	-
	2210201	Telephone, Telex	-	-	-	-	-	-
	2210202	Internet Connections	-	-	-	-	-	-
	2210299	Public communication / outreach	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	-	-	-	-	-	-
	2210301	Travel	-	-	-	-	-	-
	2210302	Accommodation	-	-	-	-	-	-
	2210303	Subsistence	-	-	-	-	-	-
	2210500	**Printing , Advertising and Information Supplies and Services**	-	-	-	-	-	-
	2210502	Publishing & Printing	-	-	-	-	-	-
	2210503	Newspapers	-	-	-	-	-	-
	2210504	Advertising awareness	-	-	-	-	-	-
	2210700	**Training Expenses**	-	-	-	-	-	-
	2210708	Trainer allowance	-	-	-	-	-	-
	2210710	Accommodation	-	-	-	-	-	-
	2210711	Tuition fees	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	-	-	-	-	-	-
	2211101	General office Supplies	-	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	-	-	
	2211300	**Other Operating Expenses**	-	-	-	-	-	-
	2211399	Publicity	-	-	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**	-	-	-	-	-	-
	2220210	Computer Maintenance	-	-	-	-	-	-
		Acquisition of Non-Financial Assets	-	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	
	3111004	Purchase of Exchanges and other	-	-	-	-	-	

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		Communications Equipment						
		Sub Total	-	-	-	-	-	-
Security and Enforcement	**2210000**	**Use of Goods and Services**	-	-	**264,000**	-	-	-
	2210200	**Communication Supplies and Services**	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	-	-	-	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	-	-	-	-	-
	2210302	Accommodation + Domestic	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	-	-	-	-	-	-
	2210700	**Training Expenses**	-	-	-	-	-	-
	2210708	Trainer allowance	-	-	-	-	-	-
	2210710	~~Accommodation~~	-	-	-	-	-	-
	2210711	Tuition fees	-	-	-	-	-	-
	2210800	**Hospitality Supplies and Services**	-	-	-	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	-	-	-	-	-
	2210805	National Celebrations and Guard of Honours	-	-	-	-	-	-
	2211000	**Specialised Materials and Supplies**	-	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	-	-	-	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	-	-	-	-	-
	2211200	**Fuel Oil and Lubricants**	-	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	-	-	-
	2211300	**Other Operating Expenses**	-	-	-	-	-	-
	2211399	Clamps, Spikes and Sign posts	-	-	-	-	-	-
	2211399	Policy development	-	-	-	-	-	-
	2220200	**Routine Maintenance + Other Assets**	-	-	**264,000**	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	-	-	264,000	-	-	-
		Acquisition of Non-Financial Assets	-	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
		Sub Total	-	-	**264,000**	-	-	-
Office of the Deputy Governor	**2110200**	**Basic Wages - Temporary Employees**	-	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2110202	Casual Labour - Others	-	-	-	-	-	-
		Use of Goods and Services	**32,242,263**	**39,186,454**	**28,903,032**	**34,465,805**	**37,912,386**	**41,703,624**
	2210200	**Communication Supplies and Services**	**178,846**	**345,914**	**245,914**	**337,266**	**370,993**	**408,092**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	134,578	185,044	185,044	180,418	198,460	218,306
	2210203	Courier and Postal Services	44,269	160,870	60,870	156,848	172,533	189,786
	2210299	Public communication / outreach	-	-	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**6,046,678**	**6,514,182**	**4,014,182**	**4,813,640**	**5,295,004**	**5,824,504**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,767,804	1,818,231	1,318,231	1,772,775	1,950,053	2,145,058
	2210302	Accommodation +domestic	1,210,072	1,013,849	513,849	988,503	1,087,353	1,196,089
	2210303	Daily Subsistence Allowances	3,068,802	3,682,102	2,182,102	2,052,362	2,257,598	2,483,358
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**	**3,820,000**	**4,815,000**	**3,615,000**	**3,817,125**	**4,198,838**	**4,618,721**
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,180,000	1,685,000	1,285,000	1,447,875	1,592,663	1,751,929
	2210402	Accommodation +foreign	-	1,500,000	1,100,000	1,170,000	1,287,000	1,415,700
	2210403	Daily Subsistence Allowances	1,640,000	1,630,000	1,230,000	1,199,250	1,319,175	1,451,093
	2210500	**Printing , Advertising and Information Supplies and Services**	**1,240,662**	**1,155,911**	**433,143**	**834,514**	**917,965**	**1,009,762**
	2210502	Publishing and Printing Services	838,552	453,009	253,009	246,684	271,352	298,488
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	131,006	180,134	180,134	175,631	193,194	212,514
	2210504	advertising,awareness and branding	-	250,000	-	243,750	268,125	294,938
	2210505	Trade shows	271,104	272,768	-	168,449	185,294	203,823
	2210600	**Rentals of Produced Assets**	-	-	-	-	-	-
	2210604	Hire of Transport	-	-	-	-	-	-
	2210700	**Training Expenses**	**1,531,216**	**1,105,422**	**705,422**	**785,286**	**863,815**	**950,196**
	2210708	Trainer allowance	459,424	331,708	231,708	323,415	355,757	391,332
	2210710	Accommodation	591,104	412,768	312,768	304,949	335,444	368,988
	2210711	Tuition fees	480,688	360,946	160,946	156,922	172,614	189,876
	2210800	**Hospitality Supplies and Services**	**5,876,448**	**3,530,116**	**4,030,116**	**3,393,113**	**3,732,424**	**4,105,667**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,917,312	2,511,304	2,761,304	2,156,021	2,371,623	2,608,785
	2210802	Board, committees, conferences &seminars	959,136	1,018,812	1,268,812	1,237,092	1,360,801	1,496,881
	2211000	**Specialised Materials and Supplies**	**2,102,294**	**1,176,104**	**535,450**	**756,702**	**832,372**	**915,609**
	2211009	Education and Library Supplies	102,294	140,654	-	137,138	150,852	165,937
	2211016	Purchase of Uniforms and Clothing + Staff	2,000,000	1,035,450	535,450	619,564	681,520	749,672
	2211100	**Office and General Supplies and Services**	**2,188,437**	**3,006,777**	**2,506,777**	**2,639,107**	**2,903,018**	**3,193,319**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,460,178	2,005,422	1,505,422	1,857,786	2,043,565	2,247,921

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211102	Supplies and Accessories for Computers and Printers	185,856	355,552	355,552	249,163	274,079	301,487
	2211103	Sanitary and cleaning materials,	542,402	645,803	645,803	532,158	585,374	643,911
	2211200	**Fuel Oil and Lubricants**	-	**865,450**	**865,450**	**1,428,814**	**1,571,695**	**1,728,865**
	2211201	Refined Fuels and Lubricants for Transport	-	865,450	865,450	1,428,814	1,571,695	1,728,865
	2211300	**Other Operating Expenses**	**8,721,309**	**15,091,800**	**10,371,800**	**13,437,455**	**14,781,201**	**16,259,321**
	2211305	Contracted Guards and Cleaning Services	734,654	1,810,150	1,310,150	1,277,396	1,405,136	1,545,649
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	351,104	482,768	382,768	470,699	517,769	569,546
	2211399	Project supervision and follow ups	2,835,550	6,748,882	4,248,882	6,118,910	6,730,801	7,403,881
	2211399	Other Operating Expenses	960,000	220,000	-	-	-	-
	2211399	Publicity	880,000	810,000	410,000	497,250	546,975	601,673
	2211399	Stakeholder engagement	2,960,000	5,020,000	4,020,000	5,073,200	5,580,520	6,138,572
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	**842,265**	**842,265**	**1,893,708**	**2,083,079**	**2,291,387**
	2220101	Maintenance Expenses + Motor Vehicles	-	842,265	842,265	1,893,708	2,083,079	2,291,387
	2220200	**Routine Maintenance + Other Assets**	**536,374**	**737,513**	**737,513**	**329,075**	**361,983**	**398,181**
	2220202	Maintenance of Office Furniture and Equipment	264,435	363,598	363,598	159,508	175,459	193,005
	2220210	Maintenance of Computers, Software, and Networks	271,938	373,915	373,915	169,567	186,524	205,176
	2610100	**Grants and Other transfers**	-	-	-	-	-	-
	2610101	Special Programmes	-	-	-	-	-	-
		Acquisition of Non-Financial Assets	**1,500,000**	**1,185,652**	**985,652**	**571,011**	**628,112**	**690,923**
	3111000	**Purchase of Office Furniture and General Equipment**	**1,500,000**	**1,185,652**	**985,652**	**571,011**	**628,112**	**690,923**
	3111001	Purchase of Office Furniture and Fittings	1,500,000	1,185,652	985,652	571,011	628,112	690,923
		Sub Total	**33,742,263**	**40,372,106**	**29,888,684**	**35,036,816**	**38,540,498**	**42,394,547**
Office of the County Secretary		**Use of Goods and Services**	**22,433,633**	**26,684,143**	**26,703,185**	**30,908,015**	**33,998,817**	**37,398,698**
	2210200	**Communication Supplies and Services**	**266,007**	**292,608**	**292,608**	**285,293**	**313,822**	**345,205**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	110,671	121,738	121,738	118,695	130,565	143,621
	2210203	Courier and Postal Services	155,336	170,870	170,870	166,598	183,258	201,584
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**6,895,624**	**5,618,883**	**10,472,641**	**7,588,411**	**8,347,252**	**9,181,977**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,516,443	2,285,109	3,785,109	4,727,981	5,200,779	5,720,857
	2210302	Accommodation +domestic	1,744,178	1,085,645	2,939,403	1,058,504	1,164,354	1,280,790
	2210303	Daily Subsistence Allowances	2,635,003	2,248,129	3,748,129	1,801,926	1,982,119	2,180,330
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**	**2,000,000**	**4,552,381**	**2,552,381**	**5,046,071**	**5,550,678**	**6,105,746**
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	2,377,381	1,377,381	3,412,946	3,754,241	4,129,665

Sign: ..... **Date 5th of August, 2025**

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210402	Accommodation +foreign	1,000,000	2,175,000	1,175,000	1,633,125	1,796,438	1,976,081
	2210500	**Printing , Advertising and Information Supplies and Services**	**1,130,344**	**2,024,414**	**524,414**	**1,291,304**	**1,420,434**	**1,562,478**
	2210502	Publishing and Printing Services	252,598	1,247,322	247,322	728,639	801,503	881,653
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	126,267	173,617	173,617	169,277	186,205	204,825
	2210504	advertising awareness	657,073	603,475	103,475	393,388	432,727	475,999
	2210505	Trade shows	94,406	-	-	-	-	-
	2210600	**Rentals of Produced Assets**	**400,000**	-	-	-	-	-
	2210604	Hire of Transport	400,000	-	-	-	-	-
	2210700	**Training Expenses**	**2,040,000**	**1,030,000**	**1,530,000**	**1,004,250**	**1,104,675**	**1,215,143**
	2210701	travelling allowance	2,040,000	1,030,000	1,530,000	1,004,250	1,104,675	1,215,143
	2210800	**Hospitality Supplies and Services**	**4,620,000**	**4,090,000**	**3,090,000**	**4,707,750**	**5,178,525**	**5,696,378**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,620,000	4,090,000	3,090,000	3,207,750	3,528,525	3,881,378
	2210802	Board, committees, conferences &seminars				1,500,000	1,650,000	1,815,000
	2211100	**Office and General Supplies and Services**	**3,371,916**	**4,073,885**	**4,073,885**	**2,889,788**	**3,178,767**	**3,496,643**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,051,996	2,846,495	2,846,495	1,985,583	2,184,141	2,402,555
	2211102	Supplies and Accessories for Computers and Printers	371,103	810,267	810,267	595,010	654,511	719,962
	2211103	Sanitary and cleaning materials,	948,817	417,123	417,123	309,195	340,115	374,126
	2211200	**Fuel Oil and Lubricants**	-	**2,655,450**	**2,655,450**	**2,004,064**	**2,204,470**	**2,424,917**
	2211201	Refined Fuels and Lubricants for Transport	-	2,655,450	2,655,450	2,004,064	2,204,470	2,424,917
	2211300	**Other Operating Expenses**	**1,360,000**	**1,510,000**	**1,010,000**	**5,177,975**	**5,695,773**	**6,265,350**
	2211308	Legal dues/fees, arbitration and compensation payments	1,360,000	1,510,000	1,010,000	3,677,975	4,045,773	4,450,350
	2211399	Other Operating Expenses	-	-	-	1,500,000	1,650,000	1,815,000
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	**501,806**	**501,806**	**586,761**	**645,437**	**709,981**
	2220101	Maintenance Expenses + Motor Vehicles	-	501,806	501,806	586,761	645,437	709,981
	2220200	**Routine Maintenance + Other Assets**	**349,742**	**334,716**	-	**326,348**	**358,983**	**394,881**
	2220202	Maintenance of Office Furniture and Equipment	114,522	175,974	-	171,575	188,733	207,606
	2220210	Maintenance of Computers, Software, and Networks	235,220	158,742	-	154,773	170,250	187,275
		Acquisition of Non-Financial Assets	**111,824**	**2,353,758**	**1,900,000**	**1,518,914**	**1,670,805**	**1,837,886**
	3110900	**Purchase of Household Furniture and Institutional Equipment**	**111,824**	**353,758**	-	**344,914**	**379,405**	**417,346**
	3110902	Purchase of Household and Institutional Appliances	111,824	353,758	-	344,914	379,405	417,346
	3111000	**Purchase of Office Furniture and General Equipment**		**2,000,000**	**1,900,000**	**1,174,000**	**1,291,400**	**1,420,540**
	3111001	Purchase of Office Furniture and Fittings		1,000,000	900,000	686,500	755,150	830,665

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111002	Purchase of Computers, Printers and other IT Equipment		1,000,000	1,000,000	487,500	536,250	589,875
		Sub Total	**22,545,457**	**29,037,901**	**28,603,185**	**32,426,929**	**35,669,622**	**39,236,584**
County Service Delivery Unit	**2210000**	**Use of Goods and Services**	**2,952,391**	**3,702,381**	**3,107,381**	**3,078,446**	**3,386,291**	**3,724,920**
	2210200	**Communication Supplies and Services**	**40,000**	**45,000**	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	40,000	45,000	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,586,359**	**1,884,087**	**1,584,087**	**1,446,984**	**1,591,682**	**1,750,851**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	440,000	605,000	505,000	492,375	541,613	595,774
	2210302	Accommodation + Domestic	429,426	590,461	490,461	478,199	526,019	578,621
	2210303	Daily Subsistence Allowances	716,933	688,626	588,626	476,410	524,051	576,456
	2210700	**Training Expenses**	**955,632**	**1,063,994**	**813,994**	**647,394**	**712,133**	**783,347**
	2210708	Trainer allowance	645,872	688,074	538,074	378,372	416,209	457,830
	2210710	Accommodation	309,760	375,920	275,920	269,022	295,924	325,517
	2210800	**Hospitality Supplies and Services**	**370,400**	**709,300**	**709,300**	**984,068**	**1,082,475**	**1,190,722**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	370,400	709,300	709,300	984,068	1,082,475	1,190,722
	2211200	**Fuel Oil and Lubricants**	-	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	-	-	-
	2211300	**Other Operating Expenses**	-	-	-	-	-	-
	2211399	Other Operating Expenses	-	-	-	-	-	-
	2210309	Project supervision and follow ups	-	-	-	-	-	-
		Sub Total	**2,952,391**	**3,702,381**	**3,107,381**	**3,078,446**	**3,386,291**	**3,724,920**
County Chief of Staff's Office	**2210000**	**Use of Goods and Services**		**9,269,015**	**6,694,015**	**9,655,646**	**10,621,211**	**11,683,332**
	2210200	**Communication Supplies and Services**		**75,000**	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services		75,000	-	-	-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**		**2,400,000**	**1,900,000**	**2,535,000**	**2,788,500**	**3,067,350**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		800,000	500,000	975,000	1,072,500	1,179,750
	2210302	Accommodation + Domestic		800,000	400,000	780,000	858,000	943,800
	2210303	Daily Subsistence Allowances		800,000	1,000,000	780,000	858,000	943,800
	2210700	**Training Expenses**		**1,650,000**	**1,150,000**	**1,803,750**	**1,984,125**	**2,182,538**
	2210708	Trainer allowance - protocol officers		700,000	700,000	1,170,000	1,287,000	1,415,700
	2210710	Accommodation		950,000	450,000	633,750	697,125	766,838
	2210800	**Hospitality Supplies and Services**		**700,000**	**600,000**	**877,500**	**965,250**	**1,061,775**
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		700,000	600,000	877,500	965,250	1,061,775
	2211100	**Office and General Supplies and Services**		**1,723,570**	**1,223,570**	**2,265,481**	**2,492,029**	**2,741,232**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)		993,120	593,120	1,553,292	1,708,621	1,879,483
	2211102	Supplies and Accessories for Computers and Printers		355,000	255,000	346,125	380,738	418,811
	2211103	Sanitary and cleaning materials,		375,450	375,450	366,064	402,670	442,937
	2211200	**Fuel Oil and Lubricants**		**650,000**	**650,000**	**642,734**	**707,007**	**777,708**
	2211201	Refined Fuels and Lubricants for Transport		650,000	650,000	642,734	707,007	777,708
	2211300	**Other Operating Expenses**		**1,400,000**	**500,000**	**682,500**	**750,750**	**825,825**
	2211399	Fields visits & Project supervision		700,000	-	682,500	750,750	825,825
	2211399	Publicity		700,000	500,000	-	-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**		**670,445**	**670,445**	**848,681**	**933,549**	**1,026,904**
	2220101	Maintenance Expenses + Motor Vehicles		670,445	670,445	848,681	933,549	1,026,904
		Acquisition of Non Financial Assets		**5,746,350**	**5,209,489**	**1,263,840**	**1,390,224**	**1,529,246**
	3111000	**Purchase of Office Furniture and General Equipment**		**2,746,350**	**2,209,489**	**1,263,840**	**1,390,224**	**1,529,246**
	3111001	Purchase of Office Furniture and Fittings		865,420	678,559	453,791	499,170	549,087
	3111002	Purchase of Computers, Printers and other IT Equipment		880,565	780,565	468,443	515,287	566,816
	3111004	Purchase of Exchanges and other Communications Equipment-Governor's press unit		750,365	750,365	341,606	375,767	413,343
	3111005	Purchase of Photocopiers		250,000	-	-	-	-
	3111100	**Purchase of Specialised Plant, Equipment and Machinery**		**3,000,000**	**3,000,000**	-	-	-
	3111112	Purchase of Software-Project management system		3,000,000	3,000,000	-	-	-
		Sub Total		**15,015,365**	**11,903,504**	**10,919,486**	**12,011,435**	**13,212,578**
Office of Public Administration		**Use of Goods and Services**	**25,495,352**	-	-	-	-	-
	2210100	**Utilities Supplies and Services**	-	-	-	-	-	-
	2210102	Water & Sewerage	-	-	-		-	-
	2210200	**Communication Supplies and Services**	**526,964**	-	-	-	-	-
	2210201	Telephone, Telex	328,564		-		-	-
	2210202	Internet Connections	-		-		-	-
	2210203	Courier & Postal service	198,400		-		-	-
	2210300	**Foreign travel**	-	-	-	-	-	-
	2210301	Travel	-		-		-	-
	2210302	Accommodation	-		-		-	-
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**4,087,689**	-	-	-	-	-
	2210301	Travel	1,460,000		-		-	-
	2210302	Accommodation	1,302,816		-		-	-
	2210303	Subsistence	1,324,873		-		-	-
	2210500	**Printing , Advertising and Information Supplies and Services**	**663,180**	-	-	-	-	-
	2210502	Publishing & Printing	398,312		-		-	-

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210503	Subscription to Newspapers	104,318		-		-	-
	2210504	Advertising awareness	160,550		-		-	-
	2210600	**Rentals of Produced Assets**	-	-	-	-	-	-
	2210603	Rent	-		-		-	-
	2210604	Hire of Transport	-		-		-	-
	2210700	**Training Expenses**	**3,806,950**	-	-	-	-	-
	2210708	Trainer Allowance	1,040,720		-		-	-
	2210710	Accommodation	2,265,440		-		-	-
	2210711	Tuition fees	500,790		-		-	-
	2210800	**Hospitality Supplies and Services**	**1,622,657**	-	-	-	-	-
	2210801	Catering Services	1,622,657		-		-	-
	2211000	**Specialised Materials and Supplies**	**2,606,475**	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing - Staff/ Tags	2,606,475		-		-	-
	2211100	**Office and General Supplies and Services**	**3,035,319**	-	-	-	-	-
	2211101	General office Supplies	1,318,948		-		-	-
	2211102	Supplies and Accessories for Computers and Printers	827,040		-		-	-
	2211103	Sanitary & Cleaning	889,331					
	2211200	**Fuel Oil and Lubricants**	-	-	-	-	-	-
	2211201	Refined Fuels and lubricants - transport	-		-		-	-
	2211300	**Other Operating Expenses**	**8,301,334**	-	-	-	-	-
	2211305	Contracted Guards	-		-		-	-
	2211305	Cleaning Services	824,434		-		-	-
	2211399	General Office Administration	5,976,900		-		-	-
	2211399	Public Participation	1,500,000		-		-	-
	2220100	**Routine Maintenance + Vehicles and Other Transport Equipment**	-	-	-	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	-		-		-	-
	2220200	**Routine Maintenance + Vehicles and Other Transport Equipment**	**844,784**	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	844,784		-		-	-
		Acquisition of Non-Financial Assets	**3,516,066**	-	-	-	-	-
	3111000	**Purchase of Office Furniture and General Equipment**	**3,516,066**	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	1,513,325		-		-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	831,040		-		-	-
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	280,610		-		-	-
	3111004	Purchase of Exchanges and other Communications Equipment	475,546		-		-	-
	3111005	Purchase of Photocopiers	415,546		-		-	-
		Sub Total	**29,011,418**	-	-	-	-	-
		Gross Recurrent Expenditure Kshs.	**354,157,435**	**296,330,901**	**374,048,916**	**352,930,391**	**388,223,430**	**424,981,211**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
		Summary of Expenditure by Economic Classification						
		Compensation to Employees	127,201,991	100,201,991	173,324,779	185,239,695	203,763,665	224,140,031
		Use of Goods and Services	181,064,620	162,803,838	146,776,848	149,391,459	164,330,605	178,699,103
		Acquisition of Non-Financial Assets	34,639,806	21,309,472	41,936,294	8,291,527	9,120,680	10,032,748
		Grants, Transfers and Subsidies	11,251,018	12,015,600	12,010,995	10,007,710	11,008,481	12,109,329
		Total Recurrent Expenditure	**354,157,435**	**296,330,901**	**374,048,916**	**352,930,391**	**388,223,430**	**424,981,211**
		TOTAL RECURRENT FOR EXECUTIVE	**6,007,066,675**	**5,620,489,153**	**6,059,946,400**	**6,136,118,987**	**6,733,230,885**	**7,404,489,411**
15. County Assembly								
	2100000	**EMPLOYEE COMPENSATION**	**420,050,615**	**481,116,574**	**445,462,004**	**468,610,184**	**515,471,202**	**567,018,323**
	2110100	**Basic Salary - Permanent Employee**	**183,923,202**	**203,696,722**	**177,898,688**	**187,936,800**	**206,730,480**	**227,403,528**
	2110101	Basic Salary civil service -	179,455,892	196,982,502	171,184,468	180,472,292	198,519,521	218,371,473
	2110202	Internship and contracted staff	4,467,310	6,714,220	6,714,220	7,464,508	8,210,959	9,032,055
	2110101	Payroll Mortgage arrears (pending bills)	-	-	-	-	-	-
		Personal allowances paid as part of Salary	**199,368,783**	**234,957,121**	**215,592,141**	**228,124,694**	**250,937,163**	**276,030,880**
	2110301	House Allowance	42,193,231	52,861,680	53,374,480	52,733,280	58,006,608	63,807,269
	2110310	Staff Promotion	-	6,678,137	5,724,481	6,678,137	7,345,951	8,080,546
	2110313	Entertainment Allowance-clerk	780,000	-	-	-	-	-
	2110314	Commuter Allowance	8,796,000	9,528,000	11,093,000	9,840,000	10,824,000	11,906,400
	2110314	Transport Allowance CASB	480,000	720,000	720,000	720,000	792,000	871,200
	2110315	Extraneous Allowance-clerk	720,000	-	-	720,000	792,000	871,200
	2110317	Domestic Allowance-clerk	187,200	-	-	187,200	205,920	226,512
	2110325	Car Maintenance-MCAs	17,738,196	19,186,212	19,186,212	19,186,212	21,104,833	23,215,317
	2110399	PFM Audit Committee Sittings	1,800,000	1,400,000	1,400,000	1,400,000	1,540,000	1,694,000
	2110399	Salary market adjustment-MCAs	9,368,088	13,380,168	13,064,848	13,380,168	14,718,185	16,190,003
	2110404	Leave Allowance	1,913,910	3,162,250	4,987,870	3,336,600	3,670,260	4,037,286
	2120000	Industrial Training Levy	207,600	208,800	243,050	205,200	225,720	248,292
	2120101	N.S.S.F	840,000	840,000	840,000	-	-	-
	2110312	Monthly Retainer CASB	3,480,000	3,480,000	3,480,000	3,480,000	3,828,000	4,210,800
	2110312	Responsibility allowance	11,244,000	11,868,000	12,288,000	11,868,000	13,054,800	14,360,280
	2110312	CASB Sittings Allowance	5,184,000	5,184,000	5,184,000	5,184,000	5,702,400	6,272,640
	2110312	Personal Guide Allowance	240,000	680,000	480,000	-	-	-
	2110312	Sitting Allowance-MCAs	46,662,600	56,662,600	42,000,000	48,355,400	53,190,940	58,510,034
	2110312	CASB accommodation Allowance	1,920,000	1,920,000	1,920,000	1,920,000	2,112,000	2,323,200
	2110314	Mileage Allowance	-	-	-	-	-	-
	2110314	Mileage reimbursable	15,177,926	14,109,804	7,722,109	14,109,804	15,520,784	17,072,863
	2210405	Telephone Allowance	3,396,000	3,396,000	3,206,000	3,396,000	3,735,600	4,109,160
	2710103	Gratuity	27,040,032	29,691,470	28,678,091	31,424,693	34,567,162	38,023,879
	2120100	**Employer Contributions to Compulsory National Social Security Schemes**	**36,758,630**	**42,462,731**	**51,971,175**	**52,548,690**	**57,803,559**	**63,583,915**
	2120103	Staff Pension	18,758,630	21,947,421	21,325,442	21,865,473	24,052,020	26,457,222
	2120103	Pension arrears	15,000,000	15,000,000	25,000,000	25,000,000	27,500,000	30,250,000
	2120103	Housing Levy	3,000,000	5,515,310	5,645,733	5,683,217	6,251,539	6,876,693
	2210000	**Use of Goods and Services**	**345,792,827**	**392,881,553**	**336,649,906**	**383,822,382**	**422,204,620**	**464,425,082**
	2210100	**Utilities Supplies and Services**	**2,600,000**	**2,800,000**	**2,800,000**	**3,080,000**	**3,388,000**	**3,726,800**
	2210101	Electricity Expenses	1,300,000	1,400,000	1,400,000	1,540,000	1,694,000	1,863,400
	2210102	Water and Sewerage charges	1,300,000	1,400,000	1,400,000	1,540,000	1,694,000	1,863,400

Sign: ..... Date 5th of August, 2025

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			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2210200	**Communication Supplies and Services**	**2,300,000**	**2,414,308**	**2,414,308**	**2,655,739**	**2,921,313**	**3,213,444**
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	2,000,000	2,094,308	2,094,308	2,303,739	2,534,113	2,787,524
	2210203	Courier and Postal Services	300,000	320,000	320,000	352,000	387,200	425,920
	2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**108,138,827**	**128,645,117**	**99,645,117**	**114,947,913**	**126,442,704**	**139,086,975**
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	108,138,827	41,000,000	28,000,000	40,000,000	44,000,000	48,400,000
	2210303	Daily Subsistence Allowances		87,645,117	71,645,117	74,947,913	82,442,704	90,686,975
	2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**	**17,000,000**	**20,000,000**	**20,000,000**	**28,000,000**	**30,800,000**	**33,880,000**
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	17,000,000	20,000,000	20,000,000	28,000,000	30,800,000	33,880,000
	2210500	**Printing , Advertising and Information Supplies and Services**	**8,580,000**	**8,700,000**	**6,700,000**	**10,370,000**	**11,407,000**	**12,547,700**
	2210502	Publishing and Printing Services	4,000,000	3,000,000	2,000,000	3,300,000	3,630,000	3,993,000
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	180,000	200,000	200,000	320,000	352,000	387,200
	2210504	Advertising awareness	2,000,000	2,500,000	2,000,000	2,750,000	3,025,000	3,327,500
	2210504	Publicity(talk shows)	200,000	-	-	-	-	-
	2210504	Branding	200,000	-	-	-	-	-
	2210505	Photocopying Services	2,000,000	3,000,000	2,500,000	4,000,000	4,400,000	4,840,000
	2210600	**Rentals of Produced Assets**	**6,474,000**	**10,800,000**	**10,800,000**	**10,800,000**	**11,880,000**	**13,068,000**
	2210603	Rents and Rates - Non-Residential	6,474,000	10,800,000	10,800,000	10,800,000	11,880,000	13,068,000
	2210700	**Training Expenses**	**10,000,000**	**15,000,000**	**13,000,000**	**10,000,000**	**11,000,000**	**12,100,000**
	2210711	Tuition Fees	10,000,000	15,000,000	13,000,000	10,000,000	11,000,000	12,100,000
	2210710	Accommodation	-	-	-	-	-	-
	2210800	**Hospitality Supplies and Services**	**30,000,000**	**31,000,000**	**27,000,000**	**30,000,000**	**33,000,000**	**36,300,000**
	2210801	Catering Services, Receptions,Ac	30,000,000	31,000,000	27,000,000	30,000,000	33,000,000	36,300,000
	2210900	**Insurance**	**36,000,000**	**36,500,000**	**38,500,000**	**44,400,000**	**48,840,000**	**53,724,000**
	2210904	General Insurance	4,000,000	4,000,000	4,000,000	4,400,000	4,840,000	5,324,000
	2210910	Medical Insurance	32,000,000	32,500,000	34,500,000	40,000,000	44,000,000	48,400,000
	2211000	**Specialized Materials and Supplies**	**2,100,000**	**1,000,000**	**1,000,000**	**1,100,000**	**1,210,000**	**1,331,000**
	2211016	Purchase of Uniforms and Clothing – Staff	1,000,000	500,000	500,000	550,000	605,000	665,500
	2211016	Purchase of Uniform and Clothing - Ceremonial chamber uniforms	1,000,000	300,000	300,000	330,000	363,000	399,300
	2211026	Fumigation	100,000	200,000	200,000	220,000	242,000	266,200
		Purchase of Covid 19 preventive material	-	-	-	-	-	-
	2211100	**Office and General Supplies and Services**	**6,000,000**	**3,800,000**	**3,800,000**	**4,180,000**	**4,598,000**	**5,057,800**
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	4,000,000	2,000,000	2,000,000	2,200,000	2,420,000	2,662,000
	2211103	Sanitary and Cleaning Materials,	1,000,000	1,000,000	1,000,000	1,100,000	1,210,000	1,331,000
	2211103	Sanitary Bins	500,000	200,000	200,000	220,000	242,000	266,200
	2211104	Accountable Documents	500,000	600,000	600,000	660,000	726,000	798,600
	2211200	**Fuel Oil and Lubricants**	**4,000,000**	**4,200,000**	**3,200,000**	**4,620,000**	**5,082,000**	**5,590,200**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	2211201	Refined Fuels and Lubricants for Transport	4,000,000	4,200,000	3,200,000	4,620,000	5,082,000	5,590,200
	2211300	**Other Operating Expenses**	**106,500,000**	**118,522,128**	**99,290,481**	**110,394,260**	**121,433,686**	**133,577,055**
	2211301	Bank Services Commission & Charges	100,000	-	-	-	-	-
	2211305	Contracted Guards	5,500,000	5,600,000	5,600,000	6,160,000	6,776,000	7,453,600
	2211305	Contracted Cleaning Services	3,500,000	3,500,000	3,500,000	3,850,000	4,235,000	4,658,500
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	800,000	400,000	400,000	440,000	484,000	532,400
	2211308	Legal dues/fees, arbitration and compensation payments	5,000,000	5,000,000	4,000,000	4,500,000	4,950,000	5,445,000
	2211310	Contracted Professional Services	1,000,000	400,000	-	440,000	484,000	532,400
	2211399	CASA/EALASCA Games	18,000,000	20,000,000	20,000,000	20,000,000	22,000,000	24,200,000
	2211399	Revolving Fund (Operations refund)	-	-	-	-	-	-
	2211399	Publishing of bills	1,000,000	2,000,000	2,000,000	2,200,000	2,420,000	2,662,000
	2211399	Strategic plan and ISO Documentation	-	5,000,000	6,000,000	4,000,000	4,400,000	4,840,000
	2211399	Policy Development	700,000	500,000	500,000	550,000	605,000	665,500
	2211399	CASB Operation	5,500,000	5,500,000	5,500,000	6,050,000	6,655,000	7,320,500
	2211399	Oversight & Public Participation	6,500,000	8,231,647	6,000,000	6,500,000	7,150,000	7,865,000
	2211399	PFM Compliance programme	10,000,000	10,000,000	5,000,000	6,000,000	6,600,000	7,260,000
	2211399	Ward Offices Operation	12,600,000	17,367,697	17,367,697	18,504,260	20,354,686	22,390,155
	2211399	legislative summit	6,000,000	6,000,000	3,000,000	4,000,000	4,400,000	4,840,000
	2211399	Budget Preparation Expenses	10,000,000	8,022,784	4,022,784	10,000,000	11,000,000	12,100,000
	2211399	Equipping of legislative library	500,000	-	-	-	-	-
	2211399	CAF/SOCCAT/AEBM Subscription	6,000,000	6,000,000	5,000,000	5,000,000	5,500,000	6,050,000
	2211399	Internet Subscription	500,000	500,000	500,000	550,000	605,000	665,500
	2211399	Staff Job Evaluation	1,000,000	-	-	-	-	-
	2211399	LVRLAC Activities	300,000	-	-	-	-	-
	2211399	Audit Fees	2,000,000	1,500,000	900,000	1,650,000	1,815,000	1,996,500
	2211399	KRA Tax Penalties	10,000,000	13,000,000	10,000,000	10,000,000	11,000,000	12,100,000
	2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**2,400,000**	**5,000,000**	**4,000,000**	**5,500,000**	**6,050,000**	**6,655,000**
	2220101	Maintenance Expenses - Motor Vehicles	2,400,000	5,000,000	4,000,000	5,500,000	6,050,000	6,655,000
	2220200	**Routine maintenance-other Assets**	**3,700,000**	**4,500,000**	**4,500,000**	**3,774,470**	**4,151,917**	**4,567,109**
	2220201	Maintenance of Plant, Machinery and Equipment	1,200,000	2,000,000	2,000,000	1,000,000	1,100,000	1,210,000
	2220205	Maintenance of Buildings and Stations ++ Non-residential	1,000,000	1,000,000	1,000,000	1,100,000	1,210,000	1,331,000
	2220210	Maintenance of Hansard Machine	700,000	700,000	700,000	770,000	847,000	931,700
	2220210	Maintenance of Computers, Software, and Networks	500,000	500,000	500,000	550,000	605,000	665,500
	2220210	Website Management	300,000	300,000	300,000	354,470	389,917	428,909
		Social Benefits						
	2710100	**Government Pension and Retirement Benefits**		-	-	-	-	-
	2710103	Gratuity	-	-	-	-	-	-
	3100000	**Acquisition OF Non-Financial Assets**	**8,113,910**	**17,700,000**	**22,142,296**	**6,950,000**	**7,645,000**	**8,409,500**

Sign: ..... Date 5th of August, 2025

DEPARTMENT	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
			Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
	3111001	Purchase of Office Furniture and Fittings	3,000,000	2,500,000	2,500,000	2,750,000	3,025,000	3,327,500
	3111002	Purchase of Computers, Printers and other IT Equipment and air conditioners	2,613,910	3,500,000	3,500,000	-	-	-
	3111002	Purchase of Heavy duty printers and photocopier	-	-	-	-	-	-
	3111002	Purchase of Ipads		7,000,000	8,442,296	4,200,000	4,620,000	5,082,000
	3111004	Purchase of Exchanges and other Communications Equipment	1,400,000	-	-	-	-	-
	3111009	Acquisition of Software and Antiviruses	500,000	300,000	300,000	-	-	-
	3111009	Purchase of goose mikes/tapes for Hansard system	-	200,000	200,000	-	-	-
	3110704	Purchase of Bicycles and Motorcycles	-	4,200,000	7,200,000	-	-	-
		Purchase of Pistol C/W Ammunition	-	-	-	-	-	-
	3111009	Purchase of Other Office Equipment (including fridges, sentry box)	600,000	-	-	-	-	-
			-	-	-	-	-	-
		Grants, Transfers and Subsidies	**116,600,000**	-	-	-	-	-
		Car Grant Reimbursement	116,600,000	-	-	-	-	-
		Gross Recurrent Expenditure Kshs.	**890,557,352**	**891,698,127**	**804,254,206**	**859,382,566**	**945,320,823**	**1,039,852,905**
		Compensation to Employees	420,050,615	481,116,574	445,462,004	468,610,184	515,471,202	567,018,323
		Use of Goods and Services	345,792,827	392,881,553	336,649,906	383,822,382	422,204,620	464,425,082
		Acquisition OF Non-Financial	8,113,910	17,700,000	22,142,296	6,950,000	7,645,000	8,409,500
		Grants, Transfers and Subsidies	116,600,000	-	-	-	3,025,000	3,327,500
		Social Benefits	-	-	-	-	-	-
		TOTAL	890,557,352	891,698,127	804,254,206	859,382,566	948,345,823	1,043,180,405
	Grand Total Rec		6,897,624,027	6,512,187,280	6,864,200,606	6,995,501,553	7,681,576,708	8,447,669,816

Sign: ..... Date 5th of August, 2025

ANNEX 2: COUNTY DEVELOPMENT BUDGET FY 2025/2026 AND MEDIUM TERM

COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
SUB-PROGRAMME			Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1. Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness								
Programme: Crop Development								
Mechanization Services	3110706	Purchase of Tractors	47,896,313	90,000,000	60,700,000	57,000,000	62,700,000	68,970,000
		Sub Total	**47,896,313**	**90,000,000**	**60,700,000**	**57,000,000**	**62,700,000**	**68,970,000**
Input Access	3111301	Purchase of Certified Crop Seed	128,331,384	41,300,000	90,385,522	74,100,000	81,510,000	89,661,000
	3111301	Food and Horticulture Crop Development	-	46,500,000	4,000,000	-	-	-
	3111301	Soil Fertility Improvement	17,843,386	2,000,000	2,096,700	-	-	-
	3110299	Establishment of Grain Storage Facilities	-	3,000,000	-	-	-	-
		Sub Total	**146,174,770**	**92,800,000**	**96,482,222**	**74,100,000**	**81,510,000**	**89,661,000**
National Agricultural Development Project	2640599	National Agricultural Value Chain Development Project (NAVCDP)	317,192,729	250,000,000	379,516,103	235,500,000	259,050,000	284,955,000
	2640599	National Agricultural Value Chain Development Project (NAVCDP) County Contribution	5,000,000	-	50,000,000	5,000,000	5,500,000	6,050,000
		Sub Total	**322,192,729**	**250,000,000**	**429,516,103**	**240,500,000**	**264,550,000**	**291,005,000**
Total			**516,263,812**	**432,800,000**	**586,698,325**	**371,600,000**	**408,760,000**	**449,636,000**
Programme: Livestock Development								
Livestock Production Infrastructure	3111302	Livestock Development	12,777,375	8,300,000	8,300,000	2,000,000	2,200,000	2,420,000
	3110299	Livestock Infrastructure Development	-	2,000,000	-	16,500,000	18,150,000	19,965,000
		Sub Total	**12,777,375**	**10,300,000**	**8,300,000**	**18,500,000**	**20,350,000**	**22,385,000**
Pasture and Fodder Development	2211007	Procurement and Distribution of subsidized Poultry feeds to farmers	-	-	-	-	-	-
	2211007	Procurement and Distribution of subsidized seeds to farmers	6,269,583	-	4,139,350	-	-	-
	3111103	Acquisition of fodder harvesting equipment	10,350,000	8,000,000	8,000,000	-	-	-
		Sub Total	**16,619,583**	**8,000,000**	**12,139,350**	**-**	**-**	**-**
Kenya Livestock Commercialization Project(KeLCoP)	2640599	Kenya Livestock Commercialization Project (KeLCoP)	30,500,000	33,500,000	58,161,132	33,550,000	36,905,000	40,595,500
	2640599	Kenya Livestock Commercialization Project (KeLCoP)-County Contribution)	3,599,931	5,000,000	10,000,000	5,000,000	5,500,000	6,050,000
		Sub Total	**34,099,931**	**38,500,000**	**68,161,132**	**38,550,000**	**42,405,000**	**46,645,500**
Total			**63,496,889**	**56,800,000**	**88,600,482**	**57,050,000**	**62,755,000**	**69,030,500**
Programme: Veterinary Development								
Veterinary Infrastructure Development	2211004	Insect Pests and disease management	1,998,880	2,000,000	2,000,000	-	-	-
	2211004	Animal Disease and Vector Control	34,319,784	7,500,000	48,077,573	15,500,000	17,050,000	18,755,000
	2211004	Hides and Skin treatment and leather development	2,000,000	-	-	-	-	-
	3110201	Veterinary Infrastructure Development	-	3,000,000	3,000,000	5,000,000	5,500,000	6,050,000
	3111401	Veterinary Extension(Building, strengthening and	10,000,000	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
		support Veterinary institutions project)						
	3111103	Veterinary Public Health Project	-	3,000,000	3,000,000	-	-	-
	3111504	Renovation of Slaughter Houses	8,000,000	-	-	-	-	-
		Sub Total	**56,318,664**	**15,500,000**	**56,077,573**	**20,500,000**	**22,550,000**	**24,805,000**
Livestock Breed Improvement	3111103	Purchase of Agricultural Machinery and Equipment	17,269,920	-	-	-	-	-
	3111301	Purchase and distribution of bee forage seeds	500,000	-	-	-	-	-
	3111302	Purchase of Animals and Breeding Stock	10,596,250	3,000,000	2,969,600	5,000,000	5,500,000	6,050,000
		Sub Total	**28,366,170**	**3,000,000**	**2,969,600**	**5,000,000**	**5,500,000**	**6,050,000**
Total			**84,684,834**	**18,500,000**	**59,047,173**	**25,500,000**	**28,050,000**	**30,855,000**
Programme: Fisheries and blue economy development								
Fisheries infrastructure development	3111102	Acquisition of solar/ gas freezers for aquaparks	-	-	-	-	-	-
	3111103	Installing hatcheries with Recirculatory Aquaculture System (RAS)	4,000,000	4,000,000	2,000,000	22,500,000	24,750,000	27,225,000
	3111302	County wide small holder Fish farmers support project	20,799,810	3,000,000	22,163,872	-	-	-
	3111302	Fish post harvest Management and Value Addition	-	4,000,000	-	-	-	-
	3111302	Acquisition of raw materials for production of fish feeds	16,786,602	-	-	-	-	-
	3110399	Renovation and Refurbishment of Wakhungu Training Centre	2,000,000	-	-	-	-	-
	3110599	Establishment of backyard ponds	500,000	-	-	-	-	-
	3110599	Fabrication and installation of fish cages	4,000,000	-	-	-	-	-
	3110599	Fish Breeding Development	13,295,196	23,500,000	14,500,000	-	-	-
	3110803	Acquisition of horse power engine for fisheries boat	500,000	-	-	-	-	-
		Sub Total	**61,881,608**	**34,500,000**	**38,663,872**	**22,500,000**	**24,750,000**	**27,225,000**
Aquaculture Business Development	2640599	Aquaculture Business Development Project (ABDP)	22,585,560	23,436,465	45,171,120	22,586,560	24,845,216	27,329,738
		Sub Total	**22,585,560**	**23,436,465**	**45,171,120**	**22,586,560**	**24,845,216**	**27,329,738**
Total			**84,467,168**	**57,936,465**	**83,834,992**	**45,086,560**	**49,595,216**	**54,554,738**
Programme: Agribusiness development								
Agribusiness Infrastructure Development	3110202	Operationalization of Cassava Factory at Simbachai	-	-	-	15,000,000	16,500,000	18,150,000
	3110202	Completion of Agribusiness centre at ATC	-	-	-	20,000,000	22,000,000	24,200,000
	3110202	Modernization of Agricultural Training Facilities	-	5,000,000	-	-	-	-
	3111111	Market Development	-	3,000,000	-	-	-	-
	3111103	Multi-sectoral Nutrition Improvement Project	2,000,000	-	-	-	-	-
	2640302	Agriculture Sector Development Support Programme (ASDSP)	5,061,350	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	2640302	Kenya Agriculture Business Development Programme (KABDP)-County Contribution		5,000,000	5,459,459	-	-	-
	2640302	Kenya Agriculture Business Development Programme (KABDP)		90,000,000	10,918,919	10,918,919	12,010,811	13,211,892
	2640302	Kenya Climates Smart Agriculture Programme(KCSAP	105,055,215	-	9,002,304	-	-	-
	2640302	Kenya Climates Smart Agriculture Programme(KCSAP County Contribution	15,000,000		-	-	-	-
		Sub Total	**127,116,565**	**103,000,000**	**25,380,682**	**45,918,919**	**50,510,811**	**55,561,892**
Total			**127,116,565**	**103,000,000**	**25,380,682**	**45,918,919**	**50,510,811**	**55,561,892**
Credit access program	2640599	Agriculture development fund	-	25,000,000	20,000,000	-	-	-
Total			-	**25,000,000**	**20,000,000**	-	-	-
		Sub Total	-	-	-	-	-	-
Total			-	**25,000,000**	**20,000,000**	-	-	-
Grand Total			**876,029,268**	**694,036,465**	**863,561,654**	**545,155,479**	**599,671,027**	**659,638,130**
2. Department of Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)						-	-	-
Programme: Trade Development and Investment						-		
MSME Promotion	2640399	MSME Loans	-	3,000,000	-	5,000,000	5,500,000	6,050,000
	3110599	Establishment of Business Information Centres	4,000,000	-	-	-	-	-
		Sub Total	**4,000,000**	**3,000,000**	-	**5,000,000**	**5,500,000**	**6,050,000**
Market Modernization and development	3111504	Rehabilitation and construction of new markets	9,385,300	20,250,000	17,700,410	89,300,000	98,230,000	108,053,000
	3111504	Renovation and Completion of Markets	20,000,000	14,650,000	28,850,000	-	-	-
	3110299	Construction of New Markets	56,400,000	-	4,399,130	-	-	-
	3110299	Construction of Boda-boda Sheds	3,550,000	1,800,000	-	-	-	-
	3110599	Construction of Nambale Bus park	4,469,535	-	-	-	-	-
	3110599	Construction of ablution blocks	34,293,160	10,270,000	8,519,840	-	-	-
	3110299	Fencing of markets	2,600,000	4,650,000	5,020,620	-	-	-
		Sub Total	**130,697,995**	**51,620,000**	**64,490,000**	**89,300,000**	**98,230,000**	**108,053,000**
Total			**134,697,995**	**54,620,000**	**64,490,000**	**94,300,000**	**103,730,000**	**114,103,000**
Programme: Fair Trade Practices						-		
Weighing and Measuring Equipment Verification	3111010	Procurement of Testing Equipment	2,995,000	-	-	-	-	-
	3111010	Acquisition of Mobile weighbridge calibration unit	4,000,000	5,000,000	4,000,000	-	-	-
		Sub Total	**6,995,000**	**5,000,000**	**4,000,000**	-	-	-
Programme: Industrialization						-	-	-
Industrial Development	3110504	Development of Busia County Aggregation Centre and Industrial Park	250,000,000	-	319,329,223	133,917,104	147,308,814	162,039,696
		Sub Total	**250,000,000**	-	**319,329,223**	**133,917,104**	**147,308,814**	**162,039,696**
Programme: Cooperative Business Development						-	-	-
Cooperative Development	2640303	Cooperative Enterprise Development Fund	8,600,000	38,500,000	17,000,000	12,500,000	13,750,000	15,125,000
	3110504	Construction of Cotton Collection Stores		10,000,000	-	-	-	-
		Sub Total	**8,600,000**	**48,500,000**	**17,000,000**	**12,500,000**	**13,750,000**	**15,125,000**
Programme: Alcoholic Drinks and Drug Abuse Control								
Liquor Regulation, Licensing and	3110202	Construction of ADA county center- Butula	5,000,000		-	-	-	-

Sign: ..... Date 5th of August, 2025

COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
Infrastructure Development								
		Sub Total	5,000,000	-	-	-	-	-
Total			405,292,995	108,120,000	404,819,223	240,717,104	264,788,814	291,267,696
3. Department of Education and Industrial Skills Development						-	-	-
Programme: Early Childhood Development Education						-	-	-
ECDE Infrastructure Development	3110202	Construction and Completion of ECDE classrooms	10,600,000	27,100,000	122,044,493	67,000,000	73,700,000	81,070,000
	3110202	Construction Sanitation blocks	-	5,000,000	2,500,000	-	-	-
	3110302	Renovation of ECDE classrooms		1,000,000	1,000,000	-	-	-
		Sub Total	10,600,000	33,100,000	125,544,493	67,000,000	73,700,000	81,070,000
ECDE Learning Materials	3111109	Equipping of ECDE Centers	4,400,000	3,540,000	2,040,000	14,000,000	15,400,000	16,940,000
		Sub Total	4,400,000	3,540,000	2,040,000	14,000,000	15,400,000	16,940,000
Inclusive Education for Learners with disability	3110202	Inclusive Education for learners with disability	5,000,000	5,000,000	4,000,000	5,000,000	5,500,000	6,050,000
		Sub Total	5,000,000	5,000,000	4,000,000	5,000,000	5,500,000	6,050,000
Total			20,000,000	41,640,000	131,584,493	86,000,000	94,600,000	104,060,000
Programme: Vocational Training Development						-		
VTCs Infrastructure Development	3210202	Construction, Completion and Renovation of development projects in VTCs	25,000,000	35,000,000	49,739,028	30,000,000	33,000,000	36,300,000
	3210202	Relocation of Busia Vocational Training Centre	17,500,000	35,000,000	-	-	-	-
	3110202	Construction Sanitation blocks	-	2,400,000	2,400,000	-	-	-
		Sub Total	42,500,000	72,400,000	52,139,028	30,000,000	33,000,000	36,300,000
Total			42,500,000	72,400,000	52,139,028	30,000,000	33,000,000	36,300,000
Programme: Education Support						-		
Education Support scheme	2640599	rehabilitation of village polytechnics	839,336	-	839,336	-	-	-
Sub Total			839,336	-	839,336	-	-	-
Total			839,336	-	839,336	-	-	-
Grand Total			63,339,336	114,040,000	184,562,857	116,000,000	127,600,000	140,360,000
4. Department of County Treasury and Economic Planning						-		
Programme: Public Financial Management						-		
Revenue Mobilization	3111111	IRA , management systems development and digital revenue mapping.	55,000,000	5,000,000	5,000,000	-	-	-
	3110599	construction and civil works (canopies)	-	-	800,000	-	-	-
Sub Total			55,000,000	5,000,000	5,800,000	-	-	-
Programme: Economic Policy and Planning			-		-	-	-	-
Statistics	3111111	Establishment of Statistical unit	6,000,000	4,000,000	4,000,000	5,000,000	5,500,000	6,050,000
	2640599	County Equalization Fund	17,919,656	-	35,839,312	17,919,656	19,711,622	21,682,784
Sub Total			23,919,656	4,000,000	39,839,312	22,919,656	25,211,622	27,732,784
Grand Total			78,919,656	9,000,000	45,639,312	22,919,656	25,211,622	27,732,784
5. Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services						-		
Programme: Culture Promotion and Development						-	-	-
Cultural Promotion and Infrastructural Development	3110202	Construction, equipping and Operationalization of Cultural Centres	17,000,000	-	10,882,673	10,000,000	11,000,000	12,100,000
	3110202	Construction of Busia County Library-Phase 1	-	-	-	5,000,000	5,500,000	6,050,000
	3110504	Fencing of Teso South cultural centre	2,000,000	-	1,827,790	-	-	-
Sub Total			19,000,000	-	12,710,463	15,000,000	16,500,000	18,150,000

Sign: ..... Date 5th of August, 2025

COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
Programme: Child Care, Right and Protection						-	-	-
Rehabilitation and Custody	3110202	Completion of Child Protection Centres	-	-	-	5,000,000	5,500,000	6,050,000
	3110202	Construction of Public Day Care	8,000,000	-	-	-	-	-
Sub Total			**8,000,000**	-	-	**5,000,000**	**5,500,000**	**6,050,000**
Programme: Youth Empowerment and Development.						-		
Youth Enterprise and Empowerment	3110901	Equipping of youth Empowerment centers	1,000,000	-	-	-	-	-
	3110302	Refurbishment of Youth Empowerment Centre	-	2,000,000	2,000,000	500,000	550,000	605,000
Sub Total			**1,000,000**	**2,000,000**	**2,000,000**	**500,000**	**550,000**	**605,000**
Programme: Promotion and Development of sports.						-		
Sports Promotion and Infrastructural Development	3110504	Construction of Sports Complex phase 1- Malaba		10,000,000	15,000,000	-	-	-
	3110399	Refurbishment of Busia County Stadium	4,989,800	-	-	5,000,000	5,500,000	6,050,000
	3111009	Sporting Equipment	3,037,168	20,300,000	2,192,600	-	-	-
Sub Total			**8,026,968**	**30,300,000**	**17,192,600**	**5,000,000**	**5,500,000**	**6,050,000**
Programme Name: Promotion and Development of Local Tourism in the County						-		
Tourism Promotion and Structure Development	3110504	Construction of cottages and homestay phase 1	-	5,000,000	5,000,000	-	-	-
Sub Total			-	**5,000,000**	**5,000,000**	-	-	-
Programme: Social Services and Development to Vulnerable						-		
Social Support Services	3110302	Refurbishment and Equipping of Community Support Centres	1,700,000	-	-	-	-	-
	3110302	Refurbishment of Social Hall at Port Victoria	3,000,000	-	-	-	-	-
	3110901	Equipping and Operationalization of Malaba and Port Victoria Social Hall	3,000,000	-	5,465,155	-	-	-
	3111401	Assistive devices for PWDs and elderly	998,760	1,000,000	-	-	-	-
Sub Total			**8,698,760**	**1,000,000**	**5,465,155**	-	-	-
Total			**44,725,728**	**38,300,000**	**42,368,218**	**25,500,000**	**28,050,000**	**30,855,000**
6. Department of Transport, Roads and Public Works								
Programme: Road Maintenance Fuel Levy								
	3111120	Acquisition of roads construction equipment	-	-	-	129,808,891	142,789,780	157,068,758
Sub Total						**129,808,891**	**142,789,780**	**157,068,758**
Programme: Road Network								
Road Infrastructure Development	3110601	Refurbishment of fuel Levy Funded roads projects	537,207	-	537,207	-	-	-
	3110601	Refurbishment of County roads	226,172,982	227,400,000	232,427,094	232,550,000	255,805,000	281,385,500
	3111201	Maintenance of roads construction equipment	17,998,184	20,000,000	18,327,603	15,000,000	16,500,000	18,150,000
	3110401	Upgrading county roads to bitumen standards and Cabros.	172,554,834	230,000,000	400,000,000	200,000,000	220,000,000	242,000,000
	3110501	Construction of Major drainage structures (Bridges and Box Culverts)	82,190,888	37,500,000	73,953,627	33,000,000	36,300,000	39,930,000
	3110502	Construction of Storm Water Management	5,040,000	-	-	-	-	-
Sub Total			**504,494,095**	**514,900,000**	**725,245,531**	**480,550,000**	**528,605,000**	**581,465,500**
Programme: Alternative Transport Infrastructure Development						-		
Alternative Transport Development	3110505	Establishment of Waterways	3,000,000	2,000,000	6,000,000	6,000,000	6,600,000	7,260,000
	3110505	Construction of Jetties		2,000,000	-	2,000,000	2,200,000	2,420,000
	3110702	Purchase of Boats		1,000,000	3,200,000	-	-	-
Sub Total			**3,000,000**	**5,000,000**	**9,200,000**	**8,000,000**	**8,800,000**	**9,680,000**

Sign: ..... Date 5th of August, 2025

COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
Programme: Building Infrastructure Development						-		
Standardization of Construction Materials	3110202	Construction of Laboratories	4,000,000	-	-	-	-	-
	3110202	Non-Residential Buildings (offices, schools, hospitals, etc..)	4,000,000	-	4,000,000	3,500,000	3,850,000	4,235,000
	3110299	Fencing and Construction of Perimeter walls	3,000,000	-	-	-	-	-
Sub Total			11,000,000	-	4,000,000	3,500,000	3,850,000	4,235,000
Mechanical and Fabrication Workshop	3110202	Construction of Mechanical Service Unit	6,000,000	-	5,927,140	-	-	-
	3110901	Equipping of Mechanical and Fabrication of workshop		2,000,000	2,000,000	-	-	-
	3110202	Construction of Ward Office-Bukhayo West		7,700,000	7,369,340	-	-	-
Sub Total			6,000,000	9,700,000	15,296,480	-	-	-
Total			17,000,000	9,700,000	19,296,480	3,500,000	3,850,000	4,235,000
Total			524,494,095	529,600,000	753,742,011	621,858,891	684,044,780	752,449,258
7.Department of Lands, Housing and Urban Development						-	-	-
Land use Administration and Management	3130101	Acquisition of land (land banking, Surveying and Titling)	13,200,000	16,750,000	30,447,800	23,500,000	25,850,000	28,435,000
	3110504	Fencing of County Government Land	-	5,000,000	7,445,710	-	-	-
Sub Total			13,200,000	21,750,000	37,893,510	23,500,000	25,850,000	28,435,000
Total			13,200,000	21,750,000	37,893,510	23,500,000	25,850,000	28,435,000
Programme: Urban Management Services						-	-	-
Urban Management	3110705	Acquisition of solid waste tippers across the County		21,000,000	21,000,000	-	-	-
	3130101	Acquisition and rehabilitation of dumpsites	5,000,000	-	-	-	-	-
Sub Total			5,000,000	21,000,000	21,000,000	-	-	-
Urban Infrastructure Development and Management	3111402	Development of Urban Plans	-	2,500,000	2,500,000	-	-	-
	3110202	Development of Green Parks	6,000,000	-	2,920,270	-	-	-
	3110502	Storm water management-Opening and Rehabilitation of drainage channels in Urban Centre	8,000,000	5,000,000	8,748,772	-	-	-
	3110504	Other Infrastructure and Civil Works	84,361,630	-	27,000,000	50,000,000	55,000,000	60,500,000
	Sub Total		98,361,630	7,500,000	41,169,042	50,000,000	55,000,000	60,500,000
Total			103,361,630	28,500,000	62,169,042	50,000,000	55,000,000	60,500,000
Programme: Housing Development and Management			-		-	-	-	-
Housing Management	3110399	Renovation of County Offices	38,238,495	4,000,000	12,474,568	-	-	-
	Sub Total		38,238,495	4,000,000	12,474,568	-	-	-
Housing Development	2640599	Kenya Urban Support Programme-Urban development grant	-	-	76,464,543	-	-	-
	3110201	Construction of Governor's Residence	-	20,000,000	20,000,000	-	-	-
	3110101	Designing and Construction of County Headquarters Phase 1	-	-	-	-	-	-
	3110299	Infrastructural development	150,000	-	-	-	-	-
	3110202	Construction of ward offices				35,000,000	38,500,000	42,350,000
	Sub Total		150,000	20,000,000	96,464,543	35,000,000	38,500,000	42,350,000
Total			38,388,495	24,000,000	108,939,111	35,000,000	38,500,000	42,350,000
	3111401	Other Development Projects	-	-	-	-	-	-

Sign: ..... Date 5th of August, 2025

COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
Sub Total			-	-	-	-	-	-
Total			154,950,125	74,250,000	209,001,663	108,500,000	119,350,000	131,285,000
8. Department of Water, Irrigation, Environment and Natural Resource			-		-	-		
Programme: Water Supply Services						-		
Urban Water Infrastructure Development	2630201	Other Capital Grants and Transfers	-	20,000,000	15,000,000	40,000,000	44,000,000	48,400,000
	3110502	Water Supplies and Sewerage	18,998,385	-	3,945,000	-	-	-
Sub Total			18,998,385	20,000,000	18,945,000	40,000,000	44,000,000	48,400,000
Rural Water Infrastructure Development	3111502	Water Supplies and Sewerage	191,182,523	212,950,000	297,341,810	133,400,000	146,740,000	161,414,000
Sub Total			191,182,523	212,950,000	297,341,810	133,400,000	146,740,000	161,414,000
Operations and Maintenance of Water systems	3110602	Overhaul of Water ... Supplies and Sewerage	26,400,000	-	15,838,369	-	-	-
Sub Total			26,400,000	-	15,838,369	-	-	-
Total			236,580,908	232,950,000	332,125,179	173,400,000	190,740,000	209,814,000
Programme: Environmental Conservation and Management			-		-	-		-
Afforestation and Agro-forestry	3110502	Establishment of Mini water towers	5,000,000	-	-	-	-	-
	3111305	Purchase of tree seeds and seedlings	10,399,974	5,000,000	2,472,725	21,000,000	23,100,000	25,410,000
Sub Total			15,399,974	5,000,000	2,472,725	21,000,000	23,100,000	25,410,000
Catchment and Water shed Conservation	3111305	Purchase of tree seeds and seedlings	9,700	-	1,925,000	-	-	-
	3110502	Protection of Springs	4,361,495	6,600,000	4,795,000	5,100,000	5,610,000	6,171,000
Sub Total			4,371,195	6,600,000	6,720,000	5,100,000	5,610,000	6,171,000
Nature-Based Livelihoods	3111305	Development of Non-Timber Forest Products	-	-	-	-	-	-
Sub Total			-	-	-	-	-	-
Total			19,771,169	11,600,000	9,192,725	26,100,000	28,710,000	31,581,000
Programme: Natural Resource Management								
Promotion of livelihood Diversification	3111305	Promotion of livelihood Diversification				2,000,000	2,200,000	2,420,000
Sub Total						2,000,000	2,200,000	2,420,000
Programme: Climate Change Mitigation and Adaptation			-		-	-		-
Climate Change Mitigation and Resilience	2640503	Other Capital Grants and Transfers -Financing Locally-Led Climate Action Program(FLLOCA) county contribution	46,276,420	52,000,000	52,000,000	50,000,000	55,000,000	60,500,000
	2640503	Financing Locally-Led Climate Action Program(FLLOCA)	217,100,983	434,101,083	390,233,404	434,000,000	477,400,000	525,140,000
	3110504	Establishment of Climate Change information service hub Phase 1 and policy development	10,985,500	-	-	-	-	-
		Sub total	274,362,903	486,101,083	442,233,404	484,000,000	532,400,000	585,640,000
Programme: Irrigation and Land Reclamation Services						-		
Development of Irrigation Infrastructure	3111502	Solarization of irrigation schemes (systems)	-	-	-	-	-	-
	3110504	Rehabilitation of irrigation schemes	3,733,659	5,000,000	-	-	-	-
	3110504	Development of new irrigation schemes infrastructure- ATC	4,915,150	-	-	-	-	-
		Sub total	8,648,809	5,000,000	-	-	-	-
Irrigation Farmer and Institution Support Service	3111103	Acquisition and Delivery of Irrigation Equipment		2,000,000	3,925,275	-	-	-
		Sub Total	-	2,000,000	3,925,275	-	-	-
		Other Development Projects	-	-	-	-	-	-
Total			8,648,809	7,000,000	3,925,275	-	-	-

Sign: ..... Date 5th of August, 2025

COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
Programme: Energy Development						-		
Rural Electrification	3111011	Installation of Transformers and project publicity	51,700,000	36,900,000	34,000,000	-	-	-
Renewable Energy Development	3111011	Installation and Maintenance of solar lights and electrical installations	61,988,487	13,500,000	44,735,530	37,000,000	40,700,000	44,770,000
Sub Total			**113,688,487**	**50,400,000**	**78,735,530**	**37,000,000**	**40,700,000**	**44,770,000**
Grand Total			**653,052,276**	**788,051,083**	**866,212,113**	**722,500,000**	**794,750,000**	**874,225,000**
9. Department of Health Services and Sanitation						-		
Programme: Curative and Rehabilitative Services						-		
Ambulance and Referral Services	3110707	Procurement of Advanced Life Saver Ambulance	15,000,000	15,000,000	29,458,550	-	-	-
	3111101	Establishment of Emergency Operation call centre				3,000,000	3,300,000	3,630,000
		Sub total	**15,000,000**	**15,000,000**	**29,458,550**	**3,000,000**	**3,300,000**	**3,630,000**
Diagnostic Services in Higher Level Facilities	3111101	Purchase of Medical and Dental Equipment	18,000,000	10,000,000	5,000,000	13,000,000	14,300,000	15,730,000
		Sub total	**18,000,000**	**10,000,000**	**5,000,000**	**13,000,000**	**14,300,000**	**15,730,000**
Infrastructure Development at Tier 3 facilities	2640599	Other Capital Grants and Trans-kdsp	5,388,976	-	5,388,975	352,500,000	387,750,000	426,525,000
	3110299	Construction, Completion and Operationalization of Tier 3 facilities	239,091,400	191,000,000	134,146,646	85,120,000	93,632,000	102,995,200
	3110302	Refurbishment of Buildings - Ot	13,000,000	-	29,434,030	-	-	-
		Sub total	**257,480,376**	**191,000,000**	**168,969,651**	**437,620,000**	**481,382,000**	**529,520,200**
Higher Level Hospital Equipment	3111101	Purchase of Medical and Dental Equipment	50,588,000	25,000,000	79,068,565	16,000,000	17,600,000	19,360,000
		Sub total	**50,588,000**	**25,000,000**	**79,068,565**	**16,000,000**	**17,600,000**	**19,360,000**
Total			**341,068,376**	**241,000,000**	**282,496,766**	**469,620,000**	**516,582,000**	**568,240,200**
Programme: Preventive and Promotive Health Services						-		
Sanitation and Hygiene	3111101	Purchase of Medical and Dental Equipment	500,000	-	-	-	-	-
	3110299	Upgrading of sanitation blocks for health facilities, households and institutions	5,500,000	-	4,498,357	5,000,000	5,500,000	6,050,000
		Sub total	**6,000,000**	**-**	**4,498,357**	**5,000,000**	**5,500,000**	**6,050,000**
HIV/AIDs, TB and Malaria	3110299	Establishment of youth friendly clinics for HIV management	2,000,000	-	999,000	-	-	-
	3111101	Purchase of Medical and Dental Equipment	4,000,000	-	-	5,000,000	5,500,000	6,050,000
		Sub total	**6,000,000**	**-**	**999,000**	**5,000,000**	**5,500,000**	**6,050,000**
Health Promotion	2210504	Awareness and publicity campaigns	-	-	-	-	-	-
	2640599	COVID 19	-	-	8,012,540	-	-	-
		Sub total	**-**	**-**	**8,012,540**	**-**	**-**	**-**
Nutrition	2640599	Nutrition International	22,466,970	-	-	-	-	-
	2210504	Medical Nutrition improvement services	16,000,000	-	-	-	-	-
		Sub total	**38,466,970**	**-**	**-**	**-**	**-**	**-**
RMNCAH	2210504	Management and coordination of Reproductive, Maternal, Neonatal, Child and Adolescent Health and provision of UBT kits	2,000,000	-	-	-	-	-
		Sub total	**2,000,000**	**-**	**-**	**-**	**-**	**-**
Infrastructure Development at Tier 2 facilities	3110202	Construction, Completion and Operationalization of lower level health facilities	108,877,878	121,900,000	135,186,249	44,180,000	48,598,000	53,457,800

Sign: ..... Date 5th of August, 2025

COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	2ND REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2023/2024	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
	3110302	Refurbishment of lower level facilities	12,000,000	11,000,000	19,108,557	9,900,000	10,890,000	11,979,000
		Sub total	**122,877,878**	**132,900,000**	**154,294,806**	**54,080,000**	**59,488,000**	**65,436,800**
Lower Level Hospital Equipment	3111101	Procurement of assorted Medical equipment for lower health facilities	15,099,950	4,400,000	11,090,557	14,900,000	16,390,000	18,029,000
		Sub total	**15,099,950**	**4,400,000**	**11,090,557**	**14,900,000**	**16,390,000**	**18,029,000**
Total			**190,444,798**	**137,300,000**	**178,895,260**	**78,980,000**	**86,878,000**	**95,565,800**
Grand Total			**531,513,174**	**378,300,000**	**461,392,026**	**548,600,000**	**603,460,000**	**663,806,000**
10. Strategic Partnerships and Digital Economy						-		
Programme: Information Communication Technology			-		-	-	-	-
ICT	3111111	Establishment of ICT infrastructure and Connectivity	10,000,000	6,000,000	6,000,000	8,000,000	8,800,000	9,680,000
	Total		**10,000,000**	**6,000,000**	**6,000,000**	**8,000,000**	**8,800,000**	**9,680,000**
						-		
11. The Governorship Office						-		
Programme: Disaster Risk Management						-		
Disaster Preparedness	3110299	Construction of disaster management centre	19,668,707	10,000,000	15,449,055	20,000,000	22,000,000	24,200,000
	3110504	Installation of lightning arrestors	13,911,468	8,000,000	6,000,000	-	-	-
	3111106	Disaster Risk Preparedness	10,000,000	10,000,000	5,000,000	8,000,000	8,800,000	9,680,000
	3111106	Purchase of fire Engine	-	-	-	-	-	-
	Sub Total		**43,580,175**	**28,000,000**	**26,449,055**	**28,000,000**	**30,800,000**	**33,880,000**
	Total		**43,580,175**	**28,000,000**	**26,449,055**	**28,000,000**	**30,800,000**	**33,880,000**
12. County Assembly						-		
Programme: Legislation, Representation and Oversight						-		
						-		
Infrastructure Development	3111111	Installation and Commissioning of E-Parliament software	15,500,000	-	-	42,000,000	46,200,000	50,820,000
	3110299	Infrastructure Development-cabros	-	-	-	1,500,000	1,650,000	1,815,000
	3110299	Installation of Conference System in Committee Rooms hardware	15,000,000	-	-	-	-	-
	3110399	landscaping at speakers' residence	4,500,000	-	4,500,000	-	-	-
	3110299	Purchase of original mace (chrome)	17,000,000	-	-	-	-	-
	3110202	Construction works	30,000,000	35,000,000	-	3,300,000	3,630,000	3,993,000
	3130101	Acquisition of Land for ward offices		5,000,000	34,300,000	7,700,000	8,470,000	9,317,000
	3111101	Purchase and installation of raze wire for perimeter wall in the speaker's official residence	3,500,000	-	3,400,000	-	-	-
	3111101	Acquisition of generators 2	5,000,000	-	-	-	-	-
Total			**90,500,000**	**40,000,000**	**42,200,000**	**54,500,000**	**59,950,000**	**65,945,000**
Grand Total			**3,476,396,828**	**2,807,697,548**	**3,905,948,132**	**3,042,251,130**	**3,346,476,243**	**3,681,123,867**

Sign: ..... Date 5th of August, 2025

ANNEX 3: DETAILED CAPITAL PROJECTS

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Agriculture	**Agribusiness Development**	Agribusiness Infrastructure Development	2640599	Kenya Agriculture Business Development Programme (KABDP)	County Wide	County Wide	Ongoing			10,918,919	Donor Funded Projects
			2640599 Total							**10,918,919**	
Agriculture	**Agribusiness Development**	Agribusiness Infrastructure Development	3110202	Revamping of training facilities	Busia ATC	Burumba	Ongoing			20,000,000	Mainstream
			3110202 Total							**20,000,000**	
Agriculture	**Agribusiness Development**	Agribusiness Infrastructure Development	3111301	Operationalizatio n of Cassava Factory	Simba Chai	Amukura Central	Ongoing			15,000,000	Mainstream
			3111301 Total							**15,000,000**	
		Agribusiness Infrastructure Development Total								**45,918,919**	
	Agribusiness Development Total									**45,918,919**	
Agriculture	**Crop Development**	Input Access	3111301	Edible Oil Crops development as per attached ward Annex	County Wide	County Wide	Ongoing			74,100,000	Ward Project
			3111301 Total							**74,100,000**	
		Input Access Total								**74,100,000**	
Agriculture	**Crop Development**	Mechanization Services	3110706	Purchase, repair & maintenance of Tractors	County Wide	County Wide	Ongoing			57,000,000	Mainstream
			3110706 Total							**57,000,000**	
		Mechanization Services Total								**57,000,000**	
Agriculture	**Crop Development**	National Agricultural Value Chain Development	2640599	National Agricultural Value Chain Development Project	County Wide	County Wide	Ongoing			5,000,000	County Own Contribution
Agriculture	**Crop Development**	National Agricultural Value Chain Development	2640599	National Agricultural Value Chain	County Wide	County Wide	Ongoing			235,500,000	Donor Funded Projects

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
				Development Project							
			2640599 Total							240,500,000	
		National Agricultural Value Chain Development Total								240,500,000	
	Crop Development Total									371,600,000	
Agriculture	Fisheries and blue economy development	Aquaculture Business Development	2640599	Aquaculture Business Development Programme (ABDP)	County Wide	County Wide	Ongoing			22,586,560	Donor Funded Projects
			2640599 Total							22,586,560	
		Aquaculture Business Development Total								22,586,560	
Agriculture	Fisheries and blue economy development	Fisheries infrastructure development	3111103	Upgrading of RAS System (Hatcheries Development)	ATC	Burumba	Ongoing			22,500,000	Mainstream
			3111103Total							22,500,000	
		Fisheries infrastructure development Total								22,500,000	
	Fisheries and blue economy development Total									45,086,560	
Agriculture	Livestock Development	Kenya Livestock Commercialization on Project (KeLCoP)	2640599	Kenya Livestock Commercializatio n Project (KeLCoP	Donor funded project for projects in Teso South, Samia, Butula and Bunyala sub counties.	Donor funded project for projects in Teso South, Samia, Butula and Bunyala sub counties.	Ongoing			5,000,000	County Own Contribution
Agriculture	Livestock Development	Kenya Livestock Commercialization on Project (KeLCoP)	2640599	Kenya Livestock Commercializatio n Project (KeLCoP	Donor funded project for projects in Teso South, Samia, Butula and Bunyala sub counties.	Donor funded project for projects in Teso South, Samia, Butula and Bunyala sub counties.	Ongoing			33,550,000	Donor Funded Projects
			2640599 Total							38,550,000	

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
		Kenya Livestock Commercialization on Project (KeLCoP) Total								**38,550,000**	
Agriculture	**Livestock Development**	Livestock Production Infrastructure	3110299	Completion and Operationalizatio n of Teso South Dairy Park	Asinge	Chakol North	Ongoing			7,500,000	Mainstream
Agriculture	**Livestock Development**	Livestock Production Infrastructure	3110299	Completion and Operationalizatio n of Butula Dairy Park	Butula	Elugulu	Ongoing			7,500,000	Mainstream
Agriculture	**Livestock Development**	Livestock Production Infrastructure	3110299	Purchase and Installation of poultry Hatching machines	Ward wide	Chakol North	Ongoing			1,500,000	Ward Project
Agriculture	**Livestock Development**	Livestock Production Infrastructure	3111302	Purchase of Heifers	Ward wide	Malaba North	Ongoing			2,000,000	Ward Project
			3110299 Total							**18,500,000**	
		Livestock Production Infrastructure Total								**18,500,000**	
	Livestock Development Total									**57,050,000**	
Agriculture	**Veterinary Development**	Livestock Breed Improvement	3111301	Purchase of Straws of bull semen, liquid nitrogen, AI equipment and Vials of hormones under the heat synchronization	County Wide	County Wide	Ongoing			5,000,000	Mainstream
			3111301 Total							**5,000,000**	
		Livestock Breed Improvement Total								**5,000,000**	
Agriculture	**Veterinary Development**	Veterinary Infrastructure Development	2211004	Animal Disease Control	County Wide	County Wide	Ongoing			7,500,000	Mainstream
Agriculture	**Veterinary Development**	Veterinary Infrastructure Development	2211004	Animal Disease Control	County Wide	Agenga Nanguba	Ongoing			4,000,000	Ward Project
Agriculture	**Veterinary Development**	Veterinary Infrastructure Development	2211004	Animal Disease Control	County Wide	Nangina	Ongoing			4,000,000	Ward Project
			2211004 Total							**15,500,000**	

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Agriculture	Veterinary Development	Veterinary Infrastructure Development	3110299	Renovation and fencing of Busia and Funyula Slaughter slab, construction of hides and skin curing shade at Busia Slaughter House and Establishment of breeding centers			Ongoing			5,000,000	Mainstream
			3110299 Total							**5,000,000**	
		Veterinary Infrastructure Development Total								**9,000,000**	
	Veterinary Development Total									**25,500,000**	
Agriculture Total										**545,155,479**	15,000,000
Education	Early Childhood Development Education	ECDE Infrastructure development	3110202	Construction of ECDE classroom	Irukan Primary	Chakol North	New			1,000,000	Mainstream
Education	Early Childhood Development Education	ECDE Infrastructure development	3110202	Construction of ECDE classroom	Asiriam Primary	Chakol South	New			1,000,000	Mainstream
Education	Early Childhood Development Education	ECDE Infrastructure development	3110202	Construction and Completion of ECDE classroom	Amongura Primary	County Wide	New			1,000,000	mainstream
Education	Early Childhood Development Education	ECDE Infrastructure development	3110202	Construction and Completion of ECDE classroom as per the ward projects annexture	County Wide	County Wide	New			64,000,000	Ward Project
			3110202 Total							**67,000,000**	
		ECDE Infrastructure development Total								**67,000,000**	
Education	Early Childhood Development Education	ECDE Learning Materials	3111109	ECDE equipping with age appropriate furniture	County Wide	County Wide	Ongoing			14,000,000	Mainstream
			3111109 Total							**14,000,000**	
		ECDE Learning Materials Total								**14,000,000**	

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Education	Early Childhood Development Education	Inclusive education for learners with disability	3110202	Construction of SNE ECDE	DICECE Centre-Mauko	Burumba	Ongoing			5,000,000	Mainstream
			3110202 Total							5,000,000	
		Inclusive education for learners with disability Total								5,000,000	
	Early Childhood Development Education Total									86,000,000	
Education	Vocational Training Development	VTCs Infrastructure Development	3110202	Construction, completion and renovation of VTCs	County Wide	County Wide	Ongoing			30,000,000	Mainstream
			3110202 Total							30,000,000	
		VTCs Infrastructure Development Total								30,000,000	
	Vocational Training Development Total									30,000,000	
Education Total										116,000,000	
Finance	Economic Policy and Planning	Statistics	2640599	County Equalization Fund	County wide	County wide	New			17,919,656	Donor Funded Projects
			2640599 Total							17,919,656	
Finance	Economic Policy and Planning	Statistics	3111111	Establishment of statistical unit	County HQs	County HQs	New			5,000,000	Mainstream
			3111111 Total							5,000,000	
		Statistics Total								22,919,656	
	Economic Policy and Planning Total									22,919,656	
Finance Total										22,919,656	
Governorship	Disaster Risk Management	Disaster Preparedness	3110299	Construction of disaster management centre Phase II	Funyula	Nangina	Ongoing	Sep-25	April 2026	10,000,000	Mainstream
Governorship	Disaster Risk Management	Disaster Preparedness	3110299	Construction of disaster management centre Phase II	Busia	Angorom	Ongoing	Sep-25	April 2026	10,000,000	Mainstream
			3110299 Total							20,000,000	

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Governorship	**Disaster Risk Management**	Disaster Preparedness	3111106	Disaster Risk preparedness and Management	County Wide	County Wide	Ongoing	Jul-25	Jun-26	8,000,000	Mainstream
			3111106 Total							**8,000,000**	
		Disaster Preparedness Total								**28,000,000**	
	Disaster Risk Management Total									**28,000,000**	
Governorship Total										**28,000,000**	
Health	**Curative and Rehabilitative services**	Ambulance and Referral Services	3111101	Establishment of Emergency Operation call centre	BCRH	Burumba	Ongoing			3,000,000	Mainstream
			3111101 Total							**3,000,000**	
		Ambulance and Referral Services Total								**3,000,000**	
Health	**Curative and Rehabilitative services**	Diagnostic Services in Higher Level Facilities	3111101	Procurement of assorted laboratory equipment for SCH	BCRH,	Burumba	New			5,000,000	Mainstream
Health	**Curative and Rehabilitative services**	Diagnostic Services in Higher Level Facilities	3111101	Procurement of assorted laboratory equipment for SCH	Teso North, Sio Port Sub County Hospitals	Malaba South	New			8,000,000	Mainstream
			3111101 Total							**13,000,000**	
		Diagnostic Services in Higher Level Facilities Total								**13,000,000**	
Health	**Curative and Rehabilitative services**	Higher Level Hospital Equipment	3111101	Procurement, installation and commissioning of X-ray and printer at level IV hospitals	Sio Port and Nambale Sub County Hospitals	Agenga Nanguba and Nambale Township	Ongoing			10,000,000	Mainstream
Health	**Curative and Rehabilitative services**	Higher Level Hospital Equipment	3111101	Equipping and operationalization of theatres in level IV hospitals (Sio port, Teso North and Khunyangu)	Sio Port, Khunyangu and Teso North	Agenga Nanguba, Malaba South and Kingandole	Ongoing			6,000,000	Mainstream

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
			3111101 Total							**16,000,000**	
		Higher Level Hospital Equipment Total								**16,000,000**	
Health	**Curative and Rehabilitative services**	Infrastructure Development at Tier 3 facilities	2640599	Other Capital Grants and Transfers KDSP	County HQs	Burumba	Ongoing			352,500,000	Donor Funded Projects
			2640599 Total							**352,500,000**	
Health	**Curative and Rehabilitative services**	Infrastructure Development at Tier 3 facilities	3110299	Construction of a gender-sensitive and disability inclusive sanitation block at Lupida SCH	Lupida Sub county Hospital	Bukhayo North/Walatsi	Ongoing			2,560,000	Mainstream
Health	**Curative and Rehabilitative services**	Infrastructure Development at Tier 3 facilities	3110299	Construction of a gender-sensitive and disability inclusive sanitation block at Matayos SCH	Matayos Sub county Hospital	Matayos South	Ongoing			2,560,000	Mainstream
Health	**Curative and Rehabilitative services**	Infrastructure Development at Tier 3 facilities	3110299	Construction of modern laboratory	Khunyangu SCH,	Kingandole	New			15,000,000	Mainstream
Health	**Curative and Rehabilitative services**	Infrastructure Development at Tier 3 facilities	3110299	Completion of maternity Bumala B SCH	Bumala B SCH	Marachi East	Ongoing			15,000,000	Mainstream
Health	**Curative and Rehabilitative services**	Infrastructure Development at Tier 3 facilities	3110299	Construction of laboratory	Bumala B SCH	Marachi East	New			10,000,000	Mainstream
Health	**Curative and Rehabilitative services**	Infrastructure Development at Tier 3 facilities	3110299	Operationalizatio n of Alupe SCH Mortuary	Alupe SCH	Angorom	New			5,000,000	Mainstream
Health	**Curative and Rehabilitative services**	Infrastructure Development at Tier 3 facilities	3110299	Completion of Amukura SCH	Amukura SCH	Amukura Central	New			20,000,000	Mainstream
Health	**Curative and Rehabilitative services**	Infrastructure Development at Tier 3 facilities	3110299	Construction of perimeter wall and modern inpatient ward	Sio Port SCH	Agenga Nanguba	New			15,000,000	Mainstream
			3110299 Total							**85,120,000**	
		Infrastructure Development at Tier 3 facilities Total								**437,620,000**	
	Curative and Rehabilitative services Total									**469,620,000**	

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Health	Preventive and Promotive Health Services	HIV/AIDs, TB and Malaria	3111101	Procurement of TB Trunart Equipment for Amukura SCH	Amukura SCH	Amukura East	Ongoing			2,500,000	Mainstream
Health	Preventive and Promotive Health Services	HIV/AIDs, TB and Malaria	3111101	Procurement of TB Trunart Equipment for Sio-Port SCH	Sio Port	Agenga-Nanguba	Ongoing			2,500,000	Mainstream
			3111101 Total							**5,000,000**	
		HIV/AIDs, TB and Malaria Total								**5,000,000**	
Health	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110202	Completion of Nambale Mortuary-payment of pending bill	Nambale SCH	County Wide	Ongoing			2,880,000	Mainstream
Health	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110202	Construction of inpatient Block	Nambuku Model H.C	Nambuku/ Namboboto	Ongoing			15,000,000	Mainstream
Health	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110202	Construction of Maternity Wing	Rwatama	Angurai South	Ongoing			5,000,000	Mainstream
Health	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110202	Construction and Completion of ward projects as per the Annex	County Wide	County Wide	Ongoing			21,300,000	Ward Project
			3110299 Total							**44,180,000**	
Health	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Refurbishment of Rukala Dispensary	Rukala	Bunyala South	Ongoing			2,000,000	Mainstream
Health	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Refurbishment of Khajula Dispensary	Khajula	Bunyala South	Ongoing			2,000,000	Mainstream
Health	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Refurbishment of Staff Houses at Obekai Dispensary	Obekai	Amukura Central	Ongoing			1,000,000	Mainstream
Health	Preventive and Promotive Health Services	County Menstrual Hygiene coordination and management	3110302	Menstrual Hygiene coordination and managementas per the ward project Annex			Ongoing			4,900,000	Ward Project
			3110302 Total							**9,900,000**	
		Infrastructure Development at Tier 2 facilities Total								**54,080,000**	

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Health	Preventive and Promotive Health Services	Lower-level Hospital equipment	3111101	Bulk procurement of assorted medical equipment for lower-level facilities among them, nebulizers, stethoscope, feotoscope , BP machines, medical male circumcision packs etc.	Equipping of Laboratories at Osieko, Namuduru, Kamolo, Ochude, Malanga &Munongo and Equipping of Maternities at Busembe, Igara, Sikarira, Malaba Kamolo, Burumba and Angurai	County Wide	Ongoing			14,900,000	Mainstream
			3111101 Total							**14,900,000**	
		Lower-level Hospital equipment Total								**14,900,000**	
Health	Preventive and Promotive Health Services	Sanitation and Hygiene	3110299	Construction of sanitation blocks	Apokor	Amukura Central	Ongoing			1,000,000	Mainstream
Health	Preventive and Promotive Health Services	Sanitation and Hygiene	3110299	Construction of sanitation blocks	Mukonjo	Nambuku/ Namboboto	Ongoing			1,000,000	Mainstream
Health	Preventive and Promotive Health Services	Sanitation and Hygiene	3110299	Construction of sanitation blocks	Lwanyange	Bukhayo Central	Ongoing			1,000,000	Mainstream
Health	Preventive and Promotive Health Services	Sanitation and Hygiene	3110299	Construction of sanitation blocks	Kwangamor	Amukura East	Ongoing			1,000,000	Mainstream
Health	Preventive and Promotive Health Services	Sanitation and Hygiene	3110299	Construction of sanitation blocks	Akolong	Angurai South	Ongoing			1,000,000	Mainstream
			3110299 Total							**5,000,000**	
		Sanitation and Hygiene Total								**5,000,000**	
	Preventive and Promotive Health Services Total									**78,980,000**	
Health Total										**548,600,000**	
Lands	**County Urban management and development**	Urban Infrastructure Development and Management	3110504	infrastructural development-construction of designated parking areas	Busia Municipality	County Wide	Ongoing			20,000,000	Mainstream

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Lands	County Urban management and development	Urban Infrastructure Development and Management	3110504	installation and maintenance of solar lights and electrical installations	Busia Municipality	County Wide	Ongoing			10,000,000	Mainstream
Lands	County Urban management and development	Urban Infrastructure Development and Management	3110504	Streetlighting at Malaba , Amagoro and Kocholia market	Malaba Municipality	County Wide	Ongoing			5,000,000	Mainstream
Lands	County Urban management and development	Urban Infrastructure Development and Management	3110504	purchase of dust bins for the municipality markets	Malaba Municipality	County Wide	Ongoing			5,000,000	Mainstream
Lands	County Urban management and development	Urban Infrastructure Development and Management	3110504	purchase of tractor and trailer for Garbage collection	Malaba Municipality	County Wide	Ongoing			10,000,000	Mainstream
			3110504 Total							**50,000,000**	
		Urban Infrastructure Development and Management Total								**50,000,000**	
	County Urban management and development Total									**50,000,000**	
Lands	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices-Kshs. I million per ward	County Wide	County Wide	New			35,000,000	Mainstream
			3110202 Total							**35,000,000**	
		Housing Management Total								**35,000,000**	
Lands	Physical planning and Land use management	Land use administration and management	3110504	Acquisitions of Land (Land banking ,Surveying and Titling)	County wide	County Wide	Ongoing			22,500,000	mainstream
Lands	Physical planning and Land use management	Land use administration and management	3110504	Purchase of land for Health Centres as per the ward projects Annex	Aloet, Attaba Oburi	Angurai East	New			1,000,000	Ward Project
			3110504 Total							**23,500,000**	
		Land use administration and management Total								**23,500,000**	

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
	Physical planning and Land use management Total									23,500,000	
Lands Total										108,500,000	
Public Works	Alternative Transport Infrastructure Development	Alternative Transport Development	3110505	Establishment of waterways	Budalangi	Bunyala South	Ongoing			2,000,000	Mainstream
Public Works	Alternative Transport Infrastructure Development	Alternative Transport Development	3110505	Opening of rivers as per the ward Annex	Budalangi	Bunyala South	Ongoing			2,000,000	Ward Project
Public Works	Alternative Transport Infrastructure Development	Alternative Transport Development	3110505	Establishment of waterways	Budalangi	Bunyala Central	Ongoing			2,000,000	Mainstream
Public Works	Alternative Transport Infrastructure Development	Alternative Transport Development	3110505	Construction of jetties	Bunyala and Funyula	Bunyala South/Nangina	Ongoing			2,000,000	Mainstream
			3110505 Total							8,000,000	
		Alternative Transport Development Total								8,000,000	
	Alternative Transport Infrastructure Development Total									8,000,000	
Public Works	Building Infrastructure Development	Standardization of Construction Materials	3110202	Construction of Ward Office Phase I as per the annex	Bukhayo East	Bukhayo East	New			3,500,000	Ward Project
			3110505 Total							3,500,000	
		Alternative Transport Development Total								3,500,000	
	Building Infrastructure Development T otal									3,500,000	
Public Works	Road Network	Road Infrastructure Development	3110401	Upgrading of county roads to bitumen standards and cabros	Countywide	Countywide	Ongoing			200,000,000	Mainstream

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
			3110401 Total							**200,000,000**	
Public Works	**Road Network**	Road Infrastructure Development	3110501	Construction of Major Drainage Structures	County Wide	County Wide	Ongoing			20,000,000	Mainstream
Public Works	**Road Network**	Road Infrastructure Development	3110501	Construction of Major Drainage Structures as per the Annex	County Wide	County Wide	Ongoing			13,000,000	Ward Project
			3110501 Total							**33,000,000**	
Public Works	**Road Network**	Road Infrastructure Development	3110601	Refurbishment of County Roads as per the Annex	County Wide	County Wide	Ongoing			214,550,000	Ward Project
Public Works	**Road Network**	Road Infrastructure Development	3110601	Refurbishment of County Roads	County Wide	County Wide	Ongoing			18,000,000	Mainstream
Public Works	**Road Network**	Road Infrastructure Development	3110601	Road Maintenance Fuel Levy	County Wide	County Wide	Ongoing			129,808,891	Donor Funded Projects
			3110601 Total							**362,358,891**	
Public Works	**Road Network**	Road Infrastructure Development	3111201	Maintenance of Road Construction Equipment's	Bumala	County Wide	Ongoing			15,000,000	Mainstream
			3111201 Total							**15,000,000**	
		Road Infrastructure Development Total								**610,358,891**	
	Road Network Total									**610,358,891**	
Public Works Total										**621,858,891**	
Sports	**Culture Promotion and Development**	Cultural Promotion and Infrastructural Development	3110202	Construction of Community Library Phase1	Busia Town	Burumba	Ongoing			5,000,000	Mainstream
Sports	**Culture Promotion and Development**	Cultural Promotion and Infrastructural Development	3110202	Equipping of Bumbe Cultural Centre	Bumbe	Bunyala North	Ongoing			3,000,000	Mainstream
Sports	**Culture Promotion and Development**	Cultural Promotion and Infrastructural Development	3110202	Equipping of Bunyala Cultural Centre,	Bunyala	Bunyala Central	Ongoing			1,000,000	Mainstream
Sports	**Culture Promotion and Development**	Cultural Promotion and Infrastructural Development	3110202	Equipping of Kakapel Cultural Centre,	Kakapel	Angurai South	Ongoing			2,000,000	Mainstream
Sports	**Culture Promotion and Development**	Cultural Promotion and Infrastructural Development	3110202	Refurbishment of Maoko Cultural Centre	Mauko	Mayenje	Ongoing			1,000,000	Mainstream

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Sports	Culture Promotion and Development	Cultural Promotion and Infrastructural Development	3110202	Construction of Modern Toilet	Teso South Cultural Centre	Amukura West	Ongoing			1,000,000	Mainstream
Sports	Culture Promotion and Development	Cultural Promotion and Infrastructural Development	3110202	Fencing of Nambale Cultural Centre	Emakini	Nambale Township	Ongoing			1,000,000	Mainstream
Sports	Culture Promotion and Development	Cultural Promotion and Infrastructural Development	3110202	Construction of Modern Toilet	Butula Cultural Centre	Marachi North	Ongoing			1,000,000	Mainstream
			3110202 Total							**15,000,000**	
		Cultural Promotion and Infrastructural Development Total								**15,000,000**	
	Culture Promotion and Development Total									**15,000,000**	
Sports	**Promotion and Development of sports**	Sports Promotion and Infrastructural Development	3110399	Renovation of Busia County Stadia	Mauko	Burumba	Ongoing			5,000,000	Mainstream
			3110202 Total							**5,000,000**	
		Sports Promotion and Infrastructural Development Total								**5,000,000**	
	Promotion and Development of sports Total									**5,000,000**	
Sports	**Child Care, Right and Protection**	Rehabilitation and Custody	3110202	Completion of Mauko Child Protection centre	Mauko	Burumba	Ongoing			5,000,000	Mainstream
			3110202 Total							**5,000,000**	
		Rehabilitation and Custody Total								**5,000,000**	
	Child Care, Right and Protection Total									**5,000,000**	
Sports	**Youth Empowerment and Development**	Youth Enterprise and Empowerment	3110202	Construction of 2-Door pit latrine at Kamolo Youth empowerment centre	Kamolo	Malaba South	Ongoing			500,000	Mainstream
			3110202 Total							**500,000**	
		Youth Enterprise and Empowerment Total								**500,000**	

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
	Youth Empowerment and Development Total									500,000	
Sports Total										25,500,000	
Strategic Partnership	Information Communication Technology	ICT	3111111	Establishment and Equipping of Public Internet Access Services	County Wide	County Wide	Ongoing	Sep-25	April 2026	8,000,000	Mainstream
			3111111 Total							8,000,000	
		ICT Total								8,000,000	
	Information Communication Technology Total									8,000,000	
Strategic Partnership Total										8,000,000	
Trade	Cooperative Business Development	Cooperative Development	2640303	Grants to Cooperatives Societies as per the ward projects Annex	County Wide	County Wide	Ongoing			12,500,000	Ward Project
			2640303 Total							12,500,000	
		Cooperative Development Total								12,500,000	
	Cooperative Business Development Total									12,500,000	
Trade	Industrialization	Industrialization Development	3111011	Electricity supply within the IP	County Wide	County Wide	Ongoing			15,000,000	Mainstream
			3111011 Total							15,000,000	
Trade	Industrialization	Industrialization Development	3111504	Construction of a 90 M^3capacity septic tank connected with sewer line	County Wide	County Wide	Ongoing			20,000,000	Mainstream
Trade	Industrialization	Industrialization Development	3111504	Construction of Cabro roads, parking pathways and storm water	County Wide	County Wide	Ongoing			15,000,000	Mainstream
Trade	Industrialization	Industrialization Development	3111504	Development of Busia County Aggregation	County Wide	County Wide	Ongoing			83,917,104	Donor Funded Projects

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
				Centre and Industrial Park-b/d fy 24/25							
			3111504 Total							118,917,104	
		Industrialization Development Total								133,917,104	
	Industrialization Total									133,917,104	
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Ganjala market	Nambuku/ Namboboto	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Malanga market	Nangina	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Muramba market	Agenga Nanguba	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Ganga market	Bwiri	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Akadetewai market	Malaba Central	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Kocholia market	Malaba South	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure-Construction of market stallls	Osere market	Marachi North	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Akiriamit market	Angurai North	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Changara market	Angurai East	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure-fencing	Lupida market	Bukhayo North/Walatsi	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Soko Posta Market A and B	Burumba	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Akichelesit market	Angurai South	Ongoing			1,800,000	Mainstream

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Tangakona market	Nambale Township	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Masendebale Market	Marachi North	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Sikoma market	Malaba Central	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Chengo market	Marachi East	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Omedo market Bujumba	Marachi West	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Benga market	Elugulu	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Ikonzo market	Kingandole	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Angorom market	Angprom	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Machakusi market	Amukura west	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Among'ura market	Chakol South	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Buyofu market	Bukhayo East	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Katelenyang' market	Amukura west	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Ngelechom market	Chakol North	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Port Victoria market	Bunyala West	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Mudembi market	Bunyala North	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Siamungu market	Bunyala Central	Ongoing			1,800,000	Mainstream

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	MauMau market	Bunyala South	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Mayenje Market	Mayenje	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Matayos market	Matayos South	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Bukadanyi market	Bukhayo Central	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Rakite market	Matayos South	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Munongo market	Bukhayo West	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Completion of market	Muramba	Agenga Nanguba	Ongoing			2,000,000	Ward Project
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Completion of market	Lupida Market	Bukhayo North/Walatsi	Ongoing			1,000,000	Ward Project
Trade	Trade Development and Investment	Market Modernization and Development	3110599	Construction of 3-door pit latrine	Clinic Market	Bwiri	Ongoing			1,000,000	Ward Project
Trade	Trade Development and Investment	Market Modernization and Development	3110299	Fencing of market and installation of gate	Ojaamong market	Chakol South	Ongoing			1,000,000	Ward Project
Trade	Trade Development and Investment	Market Modernization and Development	3110299	Construction of boda boda sheds	Ikonzo Market stage	Kingandole	Ongoing			800,000	Ward Project
Trade	Trade Development and Investment	Market Modernization and Development	3110299	Construction of boda boda sheds	Bukhalarire/Bumutiru stage	Marachi Central	Ongoing			600,000	Ward Project
Trade	Trade Development and Investment	Market Modernization and Development	3110299	Completion of fencing of market	Chengo Market	Marachi East	Ongoing			900,000	Ward Project
Trade	Trade Development and Investment	Market Modernization and Development	3110299	Construction of boda boda sheds	Barong'eche and Okoa	Matayos South	Ongoing			1,000,000	Ward Project
Trade	Trade Development and Investment	Market Modernization and Development	3110599	Construction of abolution block	Matayos Market Phase II	Matayos South	Ongoing			2,000,000	Ward Project
Trade	Trade Development and Investment	Market Modernization and Development	3110299	Construction of market	Namboboto Market	Nambuku/Namboboto	Ongoing			4,000,000	Ward Project

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Rehabilitation of market infrastructure	Kwangamor market	Amukura East	Ongoing			1,800,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Inua mama Mboga complete Biashara support kits	County Wide	County Wide	Ongoing			9,000,000	Mainstream
Trade	Trade Development and Investment	Market Modernization and Development	3111504	Purchase of Sun Hats and Aprons	County Wide	County Wide	Ongoing			3,000,000	Mainstream
			3111504 Total							**89,300,000**	
		Market Modernization and Development Total								**89,300,000**	
Trade	Trade Development and Investment	MSME Promotion	2640399	MSME Loans	County Wide	County Wide	Ongoing			5,000,000	Mainstream
			2640399 Total							**5,000,000**	
		MSME Promotion Total								**5,000,000**	
	Trade Development and Investment Total									**94,300,000**	
Trade Total										**240,717,104**	
Water	Climate Change Mitigation and Adaptation	Climate Change Mitigation and Mitigation and Resilience	2640503	Other Capital Grants and Transfers (Financing Locally-Led Climate Action Program (FLLOCA) county contribution)	Busia Town	County Wide	Ongoing	Oct-25	May-25	50,000,000	County Own Contribution
Water	Climate Change Mitigation and Adaptation	Climate Change Mitigation and Mitigation and Resilience	2640503	Other Capital Grants and Transfers (Financing Locally-Led Climate Action Program (FLLOCA)	County Wide	County Wide	Ongoing	Oct-25	May-25	217,000,000	Donor Funded Projects
Water	Climate Change Mitigation and Adaptation	Climate Change Mitigation and Mitigation and Resilience	2640503	Other Capital Grants and Transfers (Financing Locally-Led Climate Action Program (FLLOCA)	County Wide	County Wide	Ongoing			217,000,000	Balance brought forward Donor Funded Projects FY 24/25

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
			2640503 Total							**484,000,000**	
		Climate Change Mitigation and Mitigation and Resilience Total								**484,000,000**	
	Climate Change Mitigation and Adaptation Total									**484,000,000**	
Water	**Energy Development**	Renewable Energy Development	3111011	Installation and maintenance of mast lights- rural	County Wide	County Wide	Ongoing	Oct-25	May-25	11,000,000	Mainstream
Water	**Energy Development**	Renewable Energy Development	3111011	Electricity Connectivity as per the ward projects Annex	County Wide	County Wide	Ongoing	Oct-25	May-25	26,000,000	Ward Project
			3111011 Total							**37,000,000**	
		Renewable Energy Development Total								**37,000,000**	
	Energy Development Total									**37,000,000**	
Water	**Environmental Conservation and Management**	Afforestation and Agro-forestry	3111305	Development of County Mini Water towers	Samia, Teso North and Teso South	Samia, Teso North and Teso South	New	Sep-25	Dec-25	5,000,000	Mainstream
Water	**Environmental Conservation and Management**	Afforestation and Agro-forestry	3111305	Development of Farms and urban forests	Amoni	Malaba Central	New	Sep-25	Dec-25	3,000,000	Mainstream
Water	**Environmental Conservation and Management**	Afforestation and Agro-forestry	3111305	Institutional greening / Orchard development	Countywide	Countywide	New	Sep-25	Dec-25	3,000,000	Mainstream
Water	**Environmental Conservation and Management**	Afforestation and Agro-forestry	3111305	Development of nature based apiculture for environmental management	Bunyala	Bunyala North	New	Sep-25	Dec-25	1,000,000	Mainstream
Water	**Environmental Conservation and Management**	Afforestation and Agro-forestry	3111305	Bamboo Development and promotion	Countywide	County Wide	Ongoing	Sep-25	Dec-25	2,000,000	Mainstream
Water	**Environmental Conservation and Management**	Afforestation and Agro-forestry	3111305	Tree Nursery Establishment	Countywide	County Wide	Ongoing	Sep-25	Dec-25	3,000,000	Mainstream

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Water	Environmental Conservation and Management	Afforestation and Agro-forestry	3111305	Planting tree in line with presidential decree	Countywide	County Wide	Ongoing	Sep-25	Dec-25	4,000,000	Mainstream
Water	Environmental Conservation and Management	Catchment and Water shed Conservation	3110502	Protection of Springs as per the ward projects Annex	Countywide	County Wide	Ongoing	Sep-25	Dec-25	5,100,000	Ward Project
			3111305 Total							**26,100,000**	
		Afforestation and Agro-forestry Total								**26,100,000**	
	Environmental Conservation and Management Total									**26,100,000**	
Water	Natural Resource Management	Promotion of livelihood diversification	3111305	Promotion of livelihood diversification	Odioi	Amukura west	New	Sep-25	Mar-26	2,000,000	Mainstream
			3111305 Total							**2,000,000**	
		Promotion of livelihood diversification Total								**2,000,000**	
	Natural Resource Management Total									**2,000,000**	
Water	Water Supply Services	Rural Water Infrastructure Development	3110502	Sisenye water project phase II	Sisenye	Bunyala	Ongoing	Oct-25	May-25	31,500,000	Mainstream
Water	Water Supply Services	Rural Water Infrastructure Development	3110502	Drilling of Boreholes for Bukati Dispensary and Buduma Girls Secondary School.	Bukati ,Buduma	Marachi North & East	New	Oct-25	May-25	5,000,000	Mainstream
Water	Water Supply Services	Rural Water Infrastructure Development	3110502	Development of Dakhiro community water project	Dakhiro	Agenga Nanguba	New	Oct-25	May-25	6,000,000	Mainstream
Water	Water Supply Services	Rural Water Infrastructure Development	3110502	Solarization and Construction of Water Kiosk	Akulony Primary	Malaba South	Ongoing	Oct-25	May-25	2,000,000	Mainstream
Water	Water Supply Services	Rural Water Infrastructure Development	3110502	Equipping and Solarization	Adungosi Market	Chakol South	Ongoing	Oct-25	May-25	1,400,000	Mainstream

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Water	Water Supply Services	Rural Water Infrastructure Development	3110502	Rehabilitation of Opare Borehole	Opare	Malaba South	Ongoing	Oct-25	May-25	500,000	Mainstream
Water	Water Supply Services	Rural Water Infrastructure Development	3110502	Supply Installation, Testing and Commissioning 1 number Duty surface pump and 1 number stand by Surface pump for Malakisi - Malaba Water Supply duty	Malakisi	Angurai South	Ongoing	Oct-25	May-25	10,000,000	Mainstream
Water	Water Supply Services	Rural Water Infrastructure Development	3110502	Rehabilitation of Alema Community Water Project	Alema	Nangina	Ongoing	Oct-25	May-25	5,000,000	Mainstream
Water	Water Supply Services	Rural Water Infrastructure Development	3110502	Rehabilitation of Mundika Water treatment Plant 500m3 elevated Steel Backwash Tank and Busia ATC Tank	Mundika	Bukhayo West	Ongoing	Oct-25	May-25	5,000,000	Mainstream
Water	Water Supply Services	Rural Water Infrastructure Development	3110502	Water projects (Drilling, repair, piping, solarization and purchase of water accessories as per ward projects annexure)			Ongoing	Oct-25	May-25	67,000,000	Ward Project
			3110502 Total							**133,400,000**	
		Rural Water Infrastructure Development Total								**133,400,000**	
Water	Water Supply Services	Urban Water Infrastructure Development	2640503	Other Capital Grants and Transfers- BUWASCO	County wide	County Wide	Ongoing	Oct-25	May-25	40,000,000	Mainstream
			2640503 Total							**40,000,000**	
		Urban Water Infrastructure Development Total								**40,000,000**	
	Water Supply Services Total									**173,400,000**	

Sign: ..... Date 5th of August, 2025

Department	Programme	Sub Programme	GFS Code	Project Name	Project Location	Ward	Status	Timelines		Amount FY 2025/2026 (Ksh)	Remarks
Water Total										**722,500,000**	
Assembly	Legislation, Representation and Oversight	representation	3130101	purchase of land for construction of ward offices	Ward wide	Ward wide	New			7,700,000	Mainstream
Assembly	Legislation, Representation and Oversight	legislation	3111111	Purchase and installation of E parliament phase II	county assembly HQ	county assembly HQ	Ongoing			42,000,000	Mainstream
Assembly	Legislation, Representation and Oversight	legislation	3110401	laying of cabros at the County Assembly main entrance	county assembly HQ	county assembly HQ	Ongoing			1,500,000	Mainstream
Assembly	Legislation, Representation and Oversight	legislation	3110202	construction of PLWD friendly abolution block	county assembly HQ	county assembly HQ	New			3,300,000	Mainstream
	Legislation, Representation and OversightTotal		2640503 Total							54,500,000	
Assembly Total										**54,500,000**	
Grand Total										**3,042,251,130**	

Sign: ..... Date 5th of August, 2025

ANNEX 4: WARD PROJECTS FY 2025/2026

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
Agenga Nanguba	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Youth training (Driving)	Wardwide	2,000,000
Ang'urai South	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Bursary	Wardwide	3,000,000
Bukhayo Central	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Bursary	Wardwide	2,000,000
Bukhayo East	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Bursary	Wardwide	4,000,000
Bukhayo West	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Bursary	Wardwide	1,000,000
Bunyala Central	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Training of ECDE teachers	Wardwide	1,500,000
Busibwabo	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Bursary	Wardwide	4,000,000
Kingandole	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Bursary	Wardwide	5,000,000
Malaba Central	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Bursary	Wardwide	4,000,000
Malaba Central	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Training of drivers	Wardwide	1,000,000
Malaba South	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Bursary	Wardwide	3,000,000
Malaba South	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Training of drivers	Wardwide	500,000
Marachi East	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Bursary	Wardwide	3,000,000
Marachi West	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Bursary	Wardwide	5,500,000
Matayos South	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Bursary	Wardwide	2,000,000
Nangina	Education and Industrial Skills development	Administrative Support Services	Scholarships and Other Education Benefits	2649999	Bursary	Wardwide	2,000,000
				2649999 Total			**43,500,000**
			Scholarships and Other Education Benefits Total				**43,500,000**
		Administrative Support Services Total					**43,500,000**
Amukura Central	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Sidelewa, Kamosingi, Obekai, Muro Kevan, Apokor	5,000,000
Amukura East	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Oburi Primary School	1,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
Ang'orom	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Completion of ECDE Classroom	Alupe Special School	600,000
Ang'orom	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Ojamii primary and Township Primary	2,000,000
Ang'urai East	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Aloet Primary, Kawalun Primary	2,000,000
Ang'urai South	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Wardwide	3,000,000
Bukhayo North/Walatsi	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Mwangaza Primary, Musokoto DEB	2,000,000
Bukhayo West	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom–	Buderie Primary School	1,000,000
Bunyala Central	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of Administration Block	Makunda ECDE Centre	3,000,000
Bunyala North	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Wardwide	4,000,000
Bunyala South	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Budala Primary, Runyu Primary and Bulwani Primary	3,000,000
Bunyala West	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Bukoma Primary, Bubango Primary	2,000,000
Burumba	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	St. Joseph Primary School, St. Teresa Primary School and Burumba Primary School	3,000,000
Bwiri	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Namuduru and Bumaenga	2,000,000
Chakol North	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Karisa, Aterait, Abur, Akites	4,000,000
Chakol South	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Okerebwa Primary, Ong'aroi Primary	2,000,000
Chakol South	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of 4-door pit latrines	St. Teresa Chakol Girls, Okokoru Primary	800,000
Elugulu	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Bulwani Primary, Enekaywa Primary	2,000,000
Kingandole	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Bumutiru AC Primary	1,000,000
Malaba Central	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Kajei, Ikapolok and Kidek	3,000,000
Malaba North	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Kakoli Primary School, Agonget Primary School	2,000,000
Malaba South	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Onyunyur Primary, Akulonyi Primary, Keng'atuny Primary	3,000,000
Marachi Central	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Busiada	1,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
Marachi Central	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Completion of ECDE Classroom	Elunyiko	500,000
Marachi Central	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Renovation of ECDE Classroom	Emagombe and Saka	600,000
Marachi East	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Completion of ECDE Classroom	Musibiriri Primary School	500,000
Marachi North	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Kanjala, Elukhari	2,000,000
Marachi West	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Bukhuaku Primary, Bujumba Primary, Bukhakhala Primary, Masebula Primary	4,000,000
Matayos South	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Igero, Mabunge	2,000,000
Mayenje	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction of ECDE Classroom	Bwamani Primary School, Bulanda Primary School	2,000,000
Nambale Township	Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Completion of ECDE Classroom	Ikondohera Primary School	1,000,000
				3110202 Total			**65,000,000**
			ECDE Infrastructure Development Total				**65,000,000**
		Early Childhood Development and Education Total					**65,000,000**
	Education and Industrial Skills development Total						**108,500,000**
Ang'orom	Finance and Economic Planning	Administrative Support Services	administrative support	2211399	Public Participation	Wardwide	500,000
Ang'urai South	Finance and Economic Planning	Administrative Support Services	administrative support	2211399	Public Participation	Wardwide	500,000
Bukhayo Central	Finance and Economic Planning	Administrative Support Services	administrative support	2211399	Public Participation	Wardwide	500,000
Chakol North	Finance and Economic Planning	Administrative Support Services	administrative support	2211399	Public Participation	Wardwide	1,000,000
Chakol South	Finance and Economic Planning	Administrative Support Services	administrative support	2211399	Public Participation	Wardwide	400,000
Elugulu	Finance and Economic Planning	Administrative Support Services	administrative support	2211399	Public Participation	Wardwide	1,000,000
Marachi Central	Finance and Economic Planning	Administrative Support Services	administrative support	2211399	Public Participation	Wardwide	500,000
Bukhayo East	Finance and Economic Planning	Administrative Support Services	administrative support	2211399	Administrative costs	Wardwide	200,000
Bunyala North	Finance and Economic	Administrative Support	administrative support	2211399	Administrative costs	Wardwide	400,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
	Planning	Services					
				2211399 Total			5,000,000
			administrative support Total				5,000,000
		Administrative Support Services Total					5,000,000
	Finance and Economic Planning Total						5,000,000
Chakol North	Health and Sanitation	Preventive and promotive health services	Environmental Health	2210504	Menstrual hygiene coordination and management	Wardwide	2,000,000
				2210504 Total			2,000,000
			Environmental Health Total				2,000,000
Amukura East	Health and Sanitation	Preventive and promotive health services	Infrastructure development at Tier 2 facilities	3110202	Renovation of Dispensary	Kotur	2,000,000
Elugulu	Health and Sanitation	Preventive and promotive health services	Infrastructure development at Tier 2 facilities	3110202	Renovation of lower level facilities	Imanga, Bwaliro, Bukhuma	3,000,000
Marachi Central	Health and Sanitation	Preventive and promotive health services	Infrastructure development at Tier 2 facilities	3110202	Construction of staff house at Bumutiru Dispensary	Bumutiru	2,000,000
				3110202 Total			7,000,000
Amukura East	Health and Sanitation	Preventive and promotive health services	Infrastructure development at Tier 2 facilities	3110299	Fencing of dispensary and gate installation	Aturet dispensary	1,000,000
Bukhayo Central	Health and Sanitation	Preventive and promotive health services	Infrastructure development at Tier 2 facilities	3110299	Fencing of dispensaries	Malanga Dispensary and Lwanyange Dispensary	2,000,000
Bukhayo West	Health and Sanitation	Preventive and promotive health services	Infrastructure development at Tier 2 facilities	3110299	Construction of maternity unit	Bukalama	6,300,000
Marachi North	Health and Sanitation	Preventive and promotive health services	Infrastructure development at Tier 2 facilities	3110299	Fencing of dispensary	Masendevale	1,000,000
Mayenje	Health and Sanitation	Preventive and promotive health services	Infrastructure development at Tier 2 facilities	3110299	Construction of dispensary phase I	Mabale	3,000,000
Mayenje	Health and Sanitation	Preventive and promotive health services	Infrastructure development at Tier 2 facilities	3110299	Fencing of dispensary	Mayenje dispensary	1,000,000
				3110299 Total			14,300,000
			Infrastructure development at Tier 2 facilities Total				21,300,000
		Preventive and promotive health services Total					23,300,000
	Health and Sanitation Total						23,300,000
Ang'urai East	Lands, Housing and Urban Development	Physical Planning and Land use Management	Land use administration and management	3130101	Purchase of land for Health Centres	Aloet, Attaba Oburi	1,000,000
				3130101			1,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
				Total			
			Land use administration and management Total				**1,000,000**
		Physical Planning and Land use Management Total					**1,000,000**
Agenga Nanguba	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Agenga Nanguba	1,000,000
Amukura Central	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Amukura Central	1,000,000
Amukura East	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Amukura East	1,000,000
Amukura West	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Amukura West	1,000,000
Ang'orom	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Angorom	1,000,000
Ang'urai East	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Ang'urai East	1,000,000
Ang'urai North	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Ang'urai North	1,000,000
Ang'urai South	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Ang'urai South	1,000,000
Bukhayo Central	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Bukhayo Central	1,000,000
Bukhayo East	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Bukhayo East	1,000,000
Bukhayo North/Walatsi	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Bukhayo North/Walatsi	1,000,000
Bukhayo West	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Bukhayo West	1,000,000
Bunyala Central	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Bunyala Central	1,000,000
Bunyala North	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Bunyala North	1,000,000
Bunyala South	Lands, Housing	Housing	Housing	3110202	Construction of	Bunyala So	1,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
	and Urban Development	Development and management	Management		County Ward Offices phase 1		
Bunyala West	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Bunyala West	1,000,000
Burumba	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Burumba	1,000,000
Busibwabo	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Busibwabo	1,000,000
Bwiri	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Bwiri	1,000,000
Chakol North	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Chakol North	1,000,000
Chakol South	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Chakol South	1,000,000
Elugulu	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Elugulu	1,000,000
Kingandole	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Kingandole	1,000,000
Malaba Central	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Malaba Central	1,000,000
Malaba North	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Malaba North	1,000,000
Malaba South	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Malaba South	1,000,000
Marachi Central	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Marachi Central	1,000,000
Marachi East	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Marachi East	1,000,000
Marachi North	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Marachi North	1,000,000
Marachi West	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Marachi West	1,000,000
Matayos South	Lands, Housing and Urban Development	Housing Development and	Housing Management	3110202	Construction of County Ward	Matayos South	1,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
		management			Offices phase 1		
Mayenje	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Mayenje	1,000,000
Nambale Township	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Nambale Township	1,000,000
Nambuku/Nam boboto	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Nambuku/Nambobot o	1,000,000
Nangina	Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110202	Construction of County Ward Offices phase 1	Nangina	1,000,000
				3130101 Total			**35,000,000**
			Housing Management Total				**1,000,000**
		Housing Development and management Total					**1,000,000**
	Lands, Housing and Urban Development Total						**36,000,000**
Amukura East	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of jembes	Wardwide	2,600,000
Ang'urai North	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	3,000,000
Ang'urai South	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	4,000,000
Bukhayo Central	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	4,000,000
Bukhayo East	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	1,200,000
Bukhayo North/Walatsi	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	4,000,000
Bukhayo North/Walatsi	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of jembes	Wardwide	2,000,000
Bunyala	Smart Agriculture,	Crop	Input access	3111301	Purchase of	Wardwide	2,500,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
Central	Livestock, Fisheries, Blue Economy and Agribusiness	Development			certified crop seed		
Bunyala Central	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of lime	Wardwide	1,500,000
Bunyala South	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	1,500,000
Bunyala South	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of jembes	Wardwide	3,000,000
Busibwabo	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	2,500,000
Busibwabo	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of jembes	Wardwide	2,500,000
Bwiri	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of farm implements	Wardwide	2,000,000
Bwiri	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	1,000,000
Elugulu	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	2,000,000
Kingandole	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	1,200,000
Malaba Central	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	3,000,000
Malaba Central	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of jembes	Wardwide	1,000,000
Malaba North	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of jembes	Wardwide	2,000,000
Malaba South	Smart Agriculture, Livestock,	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	3,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
	Fisheries, Blue Economy and Agribusiness						
Marachi Central	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	3,100,000
Marachi North	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	3,500,000
Marachi West	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	3,000,000
Matayos South	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	2,500,000
Mayenje	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	3,000,000
Nambale Township	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	5,000,000
Nambuku/Namboboto	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	3,000,000
Nangina	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	Purchase of certified crop seed	Wardwide	1,500,000
				3111301 Total			**74,100,000**
			Input access Total				**74,100,000**
		Crop Development Total					**74,100,000**
Bunyala West	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and Blue Economy Development	Fisheries Infratructure Development	3111301	Purchase of fish feeds	Wardwide	1,000,000
				3111301 Total			**1,000,000**
			Fisheries Infratructure Development Total				**1,000,000**
		Fisheries and Blue Economy Development Total					**1,000,000**
Chakol North	Smart Agriculture, Livestock, Fisheries, Blue	Livestock Development	Livestock Production Infrastructure	3111302	Poultry hatching machines	Wardwide	1,500,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
	Economy and Agribusiness						
Malaba North	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Livestock Development	Livestock Production Infrastructure	3111302	Purchase of heifers	Wardwide	2,000,000
				3111302 Total			3,500,000
			Livestock Production Infrastructure Total				**3,500,000**
		Livestock Development Total					**3,500,000**
Agenga Nanguba	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Veterinary development	Veterinary infrastructure development	3111301	Insect, pests and disease management (pests vaccination)	Wardwide	4,000,000
Nangina	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Veterinary development	Veterinary infrastructure development	3111301	Insect, pests and disease management (pests vaccination)	Wardwide	4,000,000
				3111301 Total			**8,000,000**
			Veterinary infrastructure development Total				**8,000,000**
		Veterinary development Total					**8,000,000**
	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness Total						**86,600,000**
Ang'urai East	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Cooperative Business Development	Co-operative Development	2640303	Grants to co-operative Societies	Wardwide	500,000
Bunyala Central	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Cooperative Business Development	Co-operative Development	2640303	Grants to co-operative Societies	Wardwide	500,000
Bunyala South	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Cooperative Business Development	Co-operative Development	2640303	Grants to co-operative Societies	Wardwide	3,000,000
Bunyala West	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Cooperative Business Development	Co-operative Development	2640303	Grant to Bunyala West Fish Farmers co-operative Society	Wardwide	5,000,000
Malaba Central	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Cooperative Business Development	Co-operative Development	2640303	Grants to co-operative Societies	Wardwide	500,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
Marachi East	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Cooperative Business Development	Co-operative Development	2640303	Grants to co-operative Societies	Wardwide	3,000,000
				2640303 Total			**12,500,000**
			Co-operative Development Total				**12,500,000**
		Cooperative Business Development Total					**12,500,000**
Chakol South	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110299	Fencing of market and installation of gate	Ojaamong market	1,000,000
Kingandole	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110299	Construction of boda boda sheds		800,000
Marachi Central	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110299	Construction of boda boda sheds	Bukhalarire/Bumutiru stage	600,000
Marachi East	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110299	Completion of fencing of market	Chengo Market	900,000
Matayos South	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110299	Construction of boda boda sheds	Wardwide	1,000,000
Nambuku/Nam boboto	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110299	Construction of market		4,000,000
				3110299 Total			**8,300,000**
Bwiri	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110599	Construction of 3-door pit latrine	Clinic Market	1,000,000
Matayos South	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110599	Construction of abolution block	Matayos Market Phase II	2,000,000
				3110599 Total			**3,000,000**
Agenga Nanguba	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3111504	Completion of market	Muramba	2,000,000
Bukhayo North/Walatsi	Trade, Investment, Industrialization, Co-operatives, Small and Micro	Trade development and investment	Market modernization and development	3111504	Completion of market	Lupida Market	1,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
	enterprises (SME)						
				3111504 Total			3,000,000
			Market modernization and development Total				14,300,000
		Trade development and investment Total					14,300,000
	Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME) Total						26,800,000
Ang'urai East	Transport, Roads and Public Works	Administrative Support Services	Purchase of Vehicles and Other Transport Equipment	3110701	Purchase of Ward utility van (pick-up)	Wardwide	5,500,000
Ang'urai North	Transport, Roads and Public Works	Administrative Support Services	Purchase of Vehicles and Other Transport Equipment	3110701	Purchase of Ward utility van (pick-up)	Wardwide	5,500,000
Bunyala West	Transport, Roads and Public Works	Administrative Support Services	Purchase of Vehicles and Other Transport Equipment	3110701	Purchase of Ward utility van (pick-up)	Wardwide	5,500,000
Chakol South	Transport, Roads and Public Works	Administrative Support Services	Purchase of Vehicles and Other Transport Equipment	3110701	Purchase of Ward utility van (pick-up)	Wardwide	5,500,000
				3110701 Total			22,000,000
			Purchase of Vehicles and Other Transport Eqüipment Total				22,000,000
Amukura Central	Transport, Roads and Public Works	Administrative Support Services	Routine Maintenance-Motor Vehicle	2220101	Maintenance of Ward vehicle	Wardwide	500,000
Amukura East	Transport, Roads and Public Works	Administrative Support Services	Routine Maintenance-Motor Vehicle	2220101	Maintenance of Ward vehicle	Wardwide	400,000
Bukhayo East	Transport, Roads and Public Works	Administrative Support Services	Routine Maintenance-Motor Vehicle	2220101	Maintenance of Ward vehicle	Wardwide	100,000
Chakol North	Transport, Roads and Public Works	Administrative Support Services	Routine Maintenance-Motor Vehicle	2220101	Maintenance of Ward vehicle	Wardwide	500,000
Malaba South	Transport, Roads and Public Works	Administrative Support Services	Routine Maintenance-Motor Vehicle	2220101	Maintenance of Ward vehicle	Wardwide	500,000
				2220101 Total			2,000,000
			Routine Maintenance-Motor Vehicle Total				2,000,000
		Administrative Support Services Total					24,000,000
Bunyala South	Transport, Roads and Public Works	Alternative Transport Infrastructure Development	Establishment of Waterways	3110505	Opening of rivers	Wardwide	2,000,000
				3110505 Total			2,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
			Establishment of Waterways Total				**2,000,000**
		Alternative Transport Infrastructure Development Total					**2,000,000**
Bukhayo East	Transport, Roads and Public Works	Building Infrastructure Development		3110202	Construction of Ward Office - Phase I	Wardwide	3,500,000
				3110202 Total			**3,500,000**
		Building Infrastructure Development Total					**3,500,000**
Amukura West	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110501	Construction of culverts	Wardwide	1,500,000
Bunyala Central	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110501	Construction of Major drainage structures (Bridges and Box Culverts)	Kamosing A, IFC Kengatuny Junction, Kamosing B, Opare (Kshs. 250,000 each)	1,000,000
Burumba	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110501	Construction of culverts	Mamba Village-Burumba A, Bench Mawazo- Bukesa, Ebenezer - Bukesa, Kisii Estate	5,000,000
Chakol South	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110501	Construction of Major drainage structures (Bridges and Box Culverts)	Aladoi culvert, Ochude chief's office and Adungosi Market road (Kwa Amake), Ochude dispensary culvert	1,000,000
Malaba South	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110501	Construction of Culverts	Kamosing A, IFC Kengatuny Junction, Kamosing B, Opare (Kshs. 250,000 each)	1,000,000
Matayos South	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110501	Construction of culverts	Murende TVC junction, Namuvolu, Sigomere and Muchori-Khuyala	1,000,000
				3110501 Total			**10,500,000**
Agenga Nanguba	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000
Amukura Central	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	7,000,000
Amukura East	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	8,000,000
Amukura West	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads and opening of roads	Osuret junction-Aderema - Akatagoroit Junction road, Ogema junction - Imoleit junction - Mzee Omoese junction to Osia Spring, Machakusi junction - Totokatile-Mzee Omunyori	6,000,000
Ang'orom	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	8,000,000
Ang'urai East	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	5,750,000
Ang'urai North	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
Bukhayo Central	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000
Bukhayo Central	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Construction of foot bridge	Nang'eni- Maolo	2,500,000
Bukhayo East	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000
Bukhayo North/Walatsi	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	9,000,000
Bukhayo West	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Esiria(Pefa Church)-Emalaya-Mujuru/Siwongo junc. To Kwasala Rd. Emaseno Kwirare - Esikulu Dispensary Rd. Masengenyo Junc-Kwasala Rd. Esikulu Pri.-Busia Teachers to Kisumu Ndogo ring Rd - Mundika Mkt. Mundika Lelalela - Meltus Wandera (Mukemo) Rd. Khaunya Makutano/Nakhasiru mbi - Munongo Buderie Rd. Bukalama Primary School Road	5,700,000
Bunyala Central	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	7,000,000
Bunyala North	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	4,000,000
Bunyala South	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000
Bunyala West	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	2,000,000
Busibwabo	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000
Bwiri	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Busijo Naasali Road, Busembe, Namba tano, Namunyweda Clinic Busembe Road, Khurera Kapili road, Namudiero Road, Busembe Karani Road, Bumbe- Naasali Road	6,000,000
Chakol North	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	8,000,000
Elugulu	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000
Kingandole	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	8,000,000
Malaba Central	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000
Malaba North	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	7,000,000
Malaba South	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000
Marachi East	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000
Marachi East	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Opening of new roads	Wardwide	5,000,000
Marachi North	Transport, Roads	Road Network	Road Infrastructure	3110601	Refurbishment of	Wardwide	6,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
	and Public Works		Development		County Roads		
Marachi West	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000
Matayos South	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	5,000,000
Mayenje	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	5,500,000
Nambale Township	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	5,000,000
Namboku/Nam boboto	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	5,000,000
Nangina	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000
Ang'urai South	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	6,000,000
Burumba	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads and opening of two new roads	Wardwide	6,600,000
Chakol South	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	4,000,000
Marachi Central	Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	Wardwide	3,000,000
				3110601 Total			**217,050,000**
			Road Infrastructure Development Total				**227,550,000**
		Road Network Total					**227,550,000**
	Transport, Roads and Public Works Total						**257,050,000**
Bunyala North	Water, Irrigation, Environment and Natural Resources	Energy Development	Renewable Energy Development	3111011	Electricity connectivity by KPLC	Wardwide	3,000,000
Burumba	Water, Irrigation, Environment and Natural Resources	Energy Development	Renewable Energy Development	3111011	Installation of street lights	Lukonyi	3,000,000
Busibwabo	Water, Irrigation, Environment and Natural Resources	Energy Development	Renewable Energy Development	3111011	Street lights maximization by KPLC	Busibwabo Market, Mnazi moja, Nasira Market and Musoma Market	1,500,000
Elugulu	Water, Irrigation, Environment and Natural Resources	Energy Development	Renewable Energy Development	3111011	Street lights maximization	Bulwani Market, Oloo Market, Malambisia Chiefs Centre	2,000,000
Mayenje	Water, Irrigation, Environment and Natural Resources	Energy Development	Renewable Energy Development	3111011	Repair of solar mass lights	Wardwide	1,000,000
Nangina	Water, Irrigation, Environment and Natural Resources	Energy Development	Renewable Energy Development	3111011	Repair of solar lights	Wardwide	500,000
				3111011 Total			**11,000,000**
			Renewable Energy Development Total				**11,000,000**
Amukura Central	Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Electricity connectivity	Sidelewa Kunuku village, Kaliwa Raraka Kwa Francis Opili to Osiet village, Obekai B kwa Mwalimu ojango, Kaliwa kwa Christopher Okedi to	4,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
						Kajoro village, Okatekok agogomo village kwa assistant chief Bernard Emonyoto, Apatit Village	
Amukura West	Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Installation of transformer	Okwata Primary, Okwata Mkt and Mzee Eroto	3,000,000
Amukura West	Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Electricity connectivity	Akapijan and Aburi Cultural Development	5,000,000
Ang'urai East	Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Electricity connectivity	Apopong' and Ajesumut area	3,000,000
Bukhayo West	Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Electricity connectivity	Alara and Lusenye	2,000,000
Bwiri	Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Electricity connectivity	Namahudu and Namunyweda B villages	2,000,000
Chakol South	Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Electricity connectivity	Amutogoro and Obucuun Opeduru villages	2,000,000
Malaba North	Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Last mile connectivity	Kakoli Primary School	1,000,000
Malaba North	Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Installation of a transformer	Kagula Village	2,000,000
Matayos South	Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Installation of transformer	Budimbidi and Nyaranga	2,000,000
Nambuku/Nam boboto	Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Electricity connectivity		2,000,000
				3111011 Total			**28,000,000**
			Rural Electrification Total				**28,000,000**
		Energy Development Total					**39,000,000**
Bukhayo West	Water, Irrigation, Environment and Natural Resources	Environmental Conservation and Management	Catchment and Water Shed Conservation	3110502	Protection of springs	Haget	1,000,000
Busibwabo	Water, Irrigation, Environment and Natural Resources	Environmental Conservation and Management	Catchment and Water Shed Conservation	3110502	Protection of springs		1,000,000
Kingandole	Water, Irrigation, Environment and Natural Resources	Environmental Conservation and Management	Catchment and Water Shed Conservation	3110502	Protection of springs	Wardwide	1,000,000
Marachi East	Water, Irrigation, Environment and Natural Resources	Environmental Conservation and Management	Catchment and Water Shed Conservation	3110502	Protection of springs	Wardwide	600,000
Marachi North	Water, Irrigation, Environment and Natural Resources	Environmental Conservation and Management	Catchment and Water Shed Conservation	3110502	Rehabilitation of springs	Wardwide	1,000,000
Matayos South	Water, Irrigation, Environment and	Environmental Conservation	Catchment and Water Shed	3110502	Protection of springs	Wardwide	500,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
	Natural Resources	and Management	Conservation				
				3110502 Total			**5,100,000**
			Catchment and Water Shed Conservation Total				**5,100,000**
		Environmental Conservation and Management Total					**5,100,000**
Agenga Nanguba	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Water drilling, solarization, piping and erection of tanks	Wardwide	4,000,000
Amukura Central	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Drilling, Solarization and piping	Kaliwa Catholic	3,500,000
Amukura East	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Drilling and installation of hand pump	Arwatat Village and Opat in Kamuroit Village	3,000,000
Amukura West	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Rehabilitation of borehole, construction of water Kiosk and pipeline extension	Okwata	2,000,000
Amukura West	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Drilling and equipping of borehole	Opwaka	1,500,000
Ang'orom	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Drilling of water	Marino and Amoni - Ilolo	6,000,000
Ang'urai East	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Water Pipeline extension	Angaro, Aloet, Kawalun	1,500,000
Ang'urai North	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Purchase of water accessories, drilling and pipeline extension	Wardwide	4,500,000
Bukhayo East	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Drilling of hand pump borehole	Sinoko	1,000,000
Bunyala Central	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Construction and repair of shallow wells	Wardwide	1,000,000
Bunyala North	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Borehole solarization and erection of 12M high steel tank	Mundere	5,000,000
Bunyala West	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Purchase of water accessories	Wardwide	2,000,000
Bwiri	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Water solarization and construction of water kiosk	Busijo borehole	2,000,000
Bwiri	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Repair of borehole	Makhurisi	1,000,000
Elugulu	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Pipeline extension	Ebudama village and Bururuburu village	2,000,000
Kingandole	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Installation of solar and piping	Sigomere B Water project	2,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
Marachi Central	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Water project phase I	Kangayo/Boro/Igula	3,500,000
Marachi Central	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Solarization phase I	Neela	2,000,000
Marachi Central	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Piping	Neela	1,000,000
Marachi North	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Pipeline extension	Kalani	1,000,000
Marachi North	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Water drilling, solarization and pipe extension	Bukuyudi	3,000,000
Matayos South	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Repair of boreholes	Wardwide	500,000
Mayenje	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Borehole solarization and erection of tank	Bulako Elima Water point	900,000
Mayenje	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Supply of drilling material	Mayenye market water point	600,000
Mayenje	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Pipeline extension	Maringu to Nangwe water project	500,000
Nambale Township	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Drilling of water	Siekunya Water Project	3,000,000
Nambale Township	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Repair of water projects	Centre A and Muramia	1,000,000
Nambuku/Nam boboto	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Water projects		2,500,000
Nangina	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Drilling of boreholes	Sirekeresi and Bukhulungu D	4,000,000
Nangina	Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Repair of boreholes	Wardwide	500,000
				3110502 Total			**66,000,000**
			Rural Water Infrastructure Development Total				**66,000,000**
		Water Supply Services Total					**66,000,000**
	Water, Irrigation, Environment and Natural Resources Total						**110,100,000**
Amukura West	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	1,000,000
Ang'orom	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	1,600,000
Ang'urai South	Youth, Sports, Culture, Gender, Creative Arts and	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	2,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
	Social Services						
Bukhayo Central	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	2,000,000
Bukhayo East	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	3,000,000
Bukhayo West	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	2,000,000
Bunyala North	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	1,600,000
Busibwabo	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	1,000,000
Bwiri	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	2,000,000
Chakol North	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	2,000,000
Chakol South	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	2,000,000
Malaba North	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	2,000,000
Malaba South	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	1,000,000
Marachi Central	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	1,200,000
Marachi North	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	1,000,000
Mayenje	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	1,000,000
Nambale Township	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	2,000,000
Nambuku/Nam boboto	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Grants to Groups	2640399	Grants to groups	Wardwide	2,000,000
				2640399 Total			**30,400,000**
			Grants to Groups Total				**30,400,000**
Agenga	Youth, Sports,	Administrative	Sporting activities	2211399	Sporting activi	Wardwide	2,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
Nanguba	Culture, Gender, Creative Arts and Social Services	Support Services			- County tournament		
Amukura East	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	2,000,000
Ang'orom	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,300,000
Ang'urai East	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	750,000
Ang'urai North	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,000,000
Ang'urai South	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,500,000
Bukhayo Central	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,000,000
Bukhayo East	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,000,000
Bukhayo North/Walatsi	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	2,000,000
Bukhayo West	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,000,000
Bunyala Central	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	2,000,000
Bunyala North	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	2,000,000
Bunyala South	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,500,000
Bunyala West	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	2,500,000
Burumba	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	2,400,000
Busibwabo	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,500,000
Bwiri	Youth, Sports, Culture, Gender, Creative Arts and	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,000,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
	Social Services						
Chakol North	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,000,000
Chakol South	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,300,000
Elugulu	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	2,000,000
Kingandole	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,000,000
Malaba Central	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,500,000
Malaba North	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	2,000,000
Malaba South	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,500,000
Marachi Central	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,000,000
Marachi East	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,000,000
Marachi North	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,500,000
Marachi West	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,500,000
Matayos South	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,500,000
Mayenje	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,500,000
Nambale Township	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	3,000,000
Nambuku/Nam boboto	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,500,000
Nangina	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Administrative Support Services	Sporting activities	2211399	Sporting activities - County tournament	Wardwide	1,500,000
				2211399			50,750,000

Sign: ..... Date 5th of August, 2025

Ward name	Department	Programme	Sub programme/sub item	GFS codes	Project Name/Activity	Project location	Amount FY 25/26
				Total			
			Sporting activities Total				**50,750,000**
		Administrative Support Services Total					**81,150,000**
Malaba South	Youth, Sports, Culture, Gender, Creative Arts and Social Services	Youth empowerment and development	Youth enterprise and empowerment	3110302	Construction of 2-door pit latrine	Kamolo Youth empowerment Centre	500,000
				3110302 Total			**500,000**
			Youth enterprise and empowerment Total				**500,000**
		Youth empowerment and development Total					**500,000**
	Youth, Sports, Culture, Gender, Creative Arts and Social Services Total						**81,650,000**
	Grand Total						**735,000,000**

Sign: ..... Date 5th of August, 2025

ANNEX 5: PUBLIC PARTICIPATION REPORT

Busia County Government through the County Treasury conducted Public Participation on the draft Budget Estimates for FY 2025/2026 and Medium-term expenditure Framework on 15th March 2025. This was in accordance with Article 201 of the Constitution of Kenya, 2010 as well as section 125(2) of Public Finance Management Act, 2012.

Prior to the carrying out of the exercise, the County treasury had ran adverts in the local newspaper inviting members of the public to attend the same exercise as well as notifying them of the respective venues in the sub counties that the exercise will be conducted. In addition to attending the exercise, members of the public and interested groups were asked to either submit written memorandum to the County Treasury offices or send emails to the county website.

On the D-day, officers from respective technical officers from al the county departments were dispatched to all the seven sub counties to take the wananchi through the draft budget estimates well as getting their views on various budgetary items in the budget. 1,961 participants took part in this key exercise across the county. These involved women, people with disabilities, youth and men as summarized below

S/N	Sub County	Venue	Women		Men		PLWD	Number of attendants
			Above 35	Below 35 (Youth)	Above 35	Below 35 yrs (Youth)		
1.	Teso South	Kongurapus Catholic Church	90	40	140	30	2	302
2.	Teso North	Kakapel Cultural Centre	77	21	155	26	9	288
3.	Nambale	DCC Grounds	88	42	126	20	3	279
4.	Matayos	Matayos VTC	90	30	107	32	4	263
5.	Butula	Butula Family Life centre	91	24	132	30	8	285
6.	Samia	Funyula CDF Offices	68	17	96	123	13	317
7.	Bunyala	Bunyala Cultural Centre	83	19	98	19	8	227
Total			629	174	854	280	47	1961

A number of memoranda were equally received by various interests' groups and individuals across the county. These included Busia County Budget Practitioners. They requested more funds to be allocate for school feeding program in the department of education, more allocation for the departs of youths, sports and culture to, take care of the interests of youth. Busia being prone to disasters, these interest group sought more allocation in the governorship department to take care of disaster risk preparedness and mitigation. They also challenged the county tom involve the wananchi from onset of budget preparation process. Wananchi from Bunyala Sub County through their memorandum challenged the

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government to allocate more funds for Mukhobola Sub County Hospital for completion and operationalization of their facility.

Community empowerment and development Centre through their memorandum sought more information on capital projects with regards to their location, more information on expenditure at Programme and subprogram. Further they advised the Busia County Programme Based Budget should include the past two years of revenue performance among other issues.

The key outcome of the public participation is the input inform of views and recommendations given by the participants which have been captured in the budget estimates for FY 2025/2026.

In addition to the above exercise, the participants took minutes of the proceedings per Sub County. The minutes have been used to generate public participation reported that has been embedded in the budged document for FY 2025/2026.

Summary of various issues raised after summarized below.

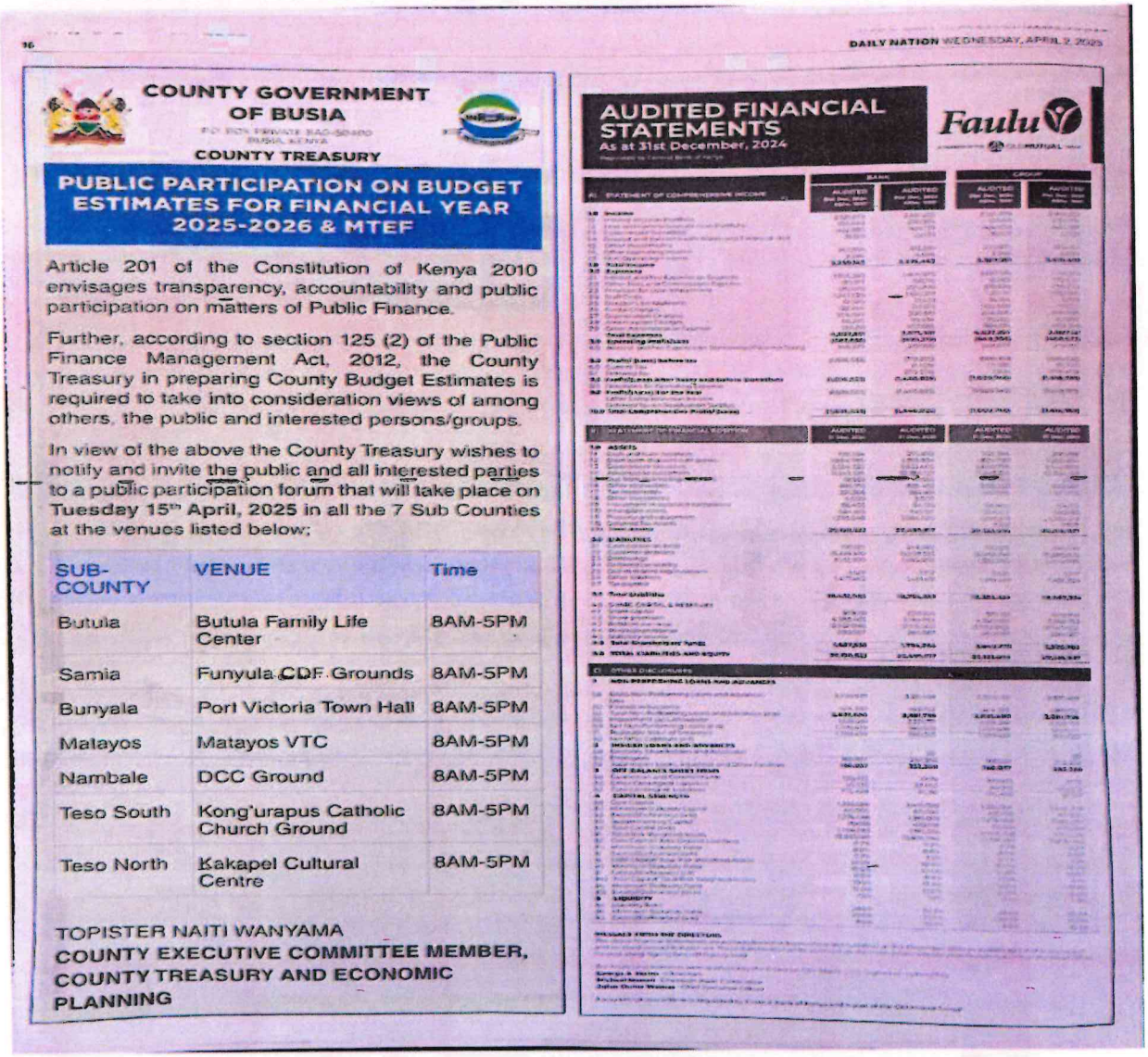
Sector/department	Priorities	Location	Issues Raised	Justification	Intervention/Action taken
AGRICULTURE	Allocate one tractor per ward	All wards	• Repair of County-owned tractors and adding more due to the large pieces of arable land in Malaba; at least one tractor per ward.	To enhance ward economic revitalization	The county looks forward to adding more tractors to be distributed across the county.
	Slaughterhouse construction	Onyunyur in Malaba South ward	• Proposed construction of a public slaughterhouse at Onyunyur in Malaba South Ward.	To increase revenue collection	Project implementation
	ADF	All wards	Each ward to be given 2m because the population is getting high.	To increase loans to members	The public to pay back the loans they got from the fund so that the program can sustainable but their concern will be taken care of.
TRADE	Fencing	Malaba South ward	• Fencing of Koteko and Kengatuny markets in Malaba South ward.	Theft, loss and damage to county facilities and properties.	Project implementation
EDUCATION	Construction of ECDE Classes	Angurai North ward	• Construction of ECDE classes at Katotoi, Kolait, Kakat and Chelelemuk primary schools	To improve education performance	Priority will be given in next budget preparation.
	Construction of three-door toilets	Angurai North Ward	• Construction of three door toilets at approx. Kshs 3 million at Kasinge, Adanya and Kaguto primary schools	To improve the quality of Education of the learners	Allocation of resources for construction and equipping of the ECDE classes in the Sub-county.

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Sector/department	Priorities	Location	Issues Raised	Justification	Intervention/Action taken
	• Construction of a mechanical workshop	Angurai North ward	• Construction of a mechanical workshop at Angurai Vocational Training Institute in Angurai North ward valued at approximately Kshs 5 million.	Improved industrial and skills development	To be considered as a priority.
WATER	• Renovation and drilling of a boreholes.	Malaba South ward.	• Renovation and drilling of a borehole at Kamolo Youth Empowerment Center	Improved access to clean and safe water	Compliance with SDGs 6 and 11 on water, sustainable cities and communities.
SPORTS & GENDER	Provision of assistive devices	Bukhayo Central	Provision of assistive devices to PWDs and support healthcare and education to them	Support to PWDs	Provision has been made to support in acquisition of assistive devices
ROADS	Construction of culverts	All wards	Lack of box culverts and footbridge in most of the wards	Improved connectivity and accessibility	Provisions made in the current budget estimates
PUBLIC SERVICE MANAGEMENT	Capacity building and mobility	Malaba central ward	• Capacity building for county staff and purchase of motorcycles for Ward and Village Administrators	Need for relevant skills alignment and development	Facilitation for training and capacity building.
LANDS	Land acquisition	All wards	Purchase of land for construction of various county projects.	To create more space for projects and facilities	Purchase of land and processing of title deeds.
	Titling of County government land and construction of Ward offices	All wards	Processing of titles deeds and construction of various county government facilities.	To obtain title deeds for all county land	Provision made in the budget
WATER	Renovation, Pipeline extension and installation of solar powered water pumps points.	All wards	Most boreholes in the Sub-county have been drilled, but there is need for pipes extension to supply water	Need for access to clean water and sanitation in line with SDGs 6 and 11	Allocations made in the budget
	Installation of electricity poles, transformers and solar mass lights	All wards	Lack of electricity in most of the wards	Increased insecurity across the Sub-county	Project implementation
HEALTH	Construction, Completion, Equipping and operationalization of all stalled health facilities	All wards	Most of the facilities were started but have stalled at phase 1	Health improvement and better service provision	Allocation done in the budget
	Increase allocation for Health department	All the Health facilities in the Sub-county	Lack of drugs in the facilities and payments of all medics	Improved service delivery and provision of quality services	Consideration for allocation of adequate budget for the health facilities in the Sub-county

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ANNEX 6: PUBLIC PARTICIPATION ADVERT



16 DAILY NATION WEDNESDAY, APRIL 2, 2025

COUNTY GOVERNMENT OF BUSIA

P.O. BOX PRIVATE BAG-50400
BUSIA, KENYA

COUNTY TREASURY

PUBLIC PARTICIPATION ON BUDGET ESTIMATES FOR FINANCIAL YEAR 2025-2026 & MTEF

Article 201 of the Constitution of Kenya 2010 envisages transparency, accountability and public participation on matters of Public Finance.

Further, according to section 125 (2) of the Public Finance Management Act, 2012, the County Treasury in preparing County Budget Estimates is required to take into consideration views of among others, the public and interested persons/groups.

In view of the above the County Treasury wishes to notify and invite the public and all interested parties to a public participation forum that will take place on Tuesday 15th April, 2025 in all the 7 Sub Counties at the venues listed below;

SUB-COUNTY	VENUE	Time
Butula	Butula Family Life Center	8AM-5PM
Samia	Funyula CDF Grounds	8AM-5PM
Bunyala	Port Victoria Town Hall	8AM-5PM
Matayos	Matayos VTC	8AM-5PM
Nambale	DCC Ground	8AM-5PM
Teso South	Kong'urapus Catholic Church Ground	8AM-5PM
Teso North	Kakapel Cultural Centre	8AM-5PM

TOPISTER NAITI WANYAMA
COUNTY EXECUTIVE COMMITTEE MEMBER, COUNTY TREASURY AND ECONOMIC PLANNING

AUDITED FINANCIAL STATEMENTS
As at 31st December, 2024

Faulu

Sign: ..... Date 5th of August, 2025

Ruto fails to keep Judiciary budget promise

- During his inauguration, the president said he would raise allocations by Sh3 billion every year.
- Allocation fell from Sh27.43 billion in 2022/2023 to Sh22.2 billion this financial year.

ESTHER DANDA AND MATHARU KAMAU

In his inauguration speech on September 13, 2022, President William Ruto said his administration would increase allocations to the Judiciary by Sh3 billion every year in his first term in office.

President Uhuru Kenyatta's administration was accused of underfunding the Judiciary, hence President Ruto's promise to give them additional financing when he took over power.

"My administration will scale up the budgetary allocation to the Judiciary by an additional Sh3 billion annually for the next five years. These resources will support the bottom-up scaling of justice by increasing the number of small claims courts from the current 25 to 181," said Ruto.

His pronouncement, however, can be added to his now long list of promises that are short on implementation.

According to the Treasury's budget documents, there was an increment of about Sh1 billion during the administration's first budget 2023/2024 when the Judiciary was allocated Sh22.43 billion from Sh21.13 billion it had received the previous year.

In the current financial year, the amount was down to Sh22.2 billion.

A July 2010 report by the Task Force on Judicial Reforms observed that "to enhance the independence, operational autonomy, efficiency and effectiveness in the governance and management of the Judiciary, it is recommended the annual budgetary allocation to the Judiciary be augmented to a minimum of 2.5 per cent of the national budget, provided that this percentage may be increased in future to cater for the Judiciary's needs."

The Judiciary further notes that "given the cost of inflation and expansion of the Judiciary since 2010, it is recommended that the budget allocation be enhanced to a minimum of 3.5 per cent of the national budget."

The Judiciary's approved budget allocations for 2021/2022 was Sh18.56 billion, Sh21 billion in 2022/2023 and Sh22.43 billion in 2023/2024.

Recently, the Judicial Service Commission cancelled interviews for Court of Appeal and High Court judges, which had been advertised in anticipation of funding.

Higher deductions on health insurance and NSSF, and the mandatory Affordable Housing Levy — with employers required to match the employee contribution — have increased expenditure.

The Judiciary's allocation for compensation to employees rose from Sh10 billion in 2021/2022 to Sh11.5 billion in 2022/2023.

"When the judiciary is not performing on financial capacity, a lot of things cannot run. Sometimes you find one or two courts in a whole county [and with mobile courts moving magistrates around] becomes a problem," said a source in the Judiciary.

In the next financial year, the Judiciary expects to be allocated Sh20.84 billion – Sh21.477 for recurrent expenditure and Sh1.5 billion for development. Its medium term expenditure framework said it would need Sh40.1 billion for 2025/2026, of which recurrent requirement is Sh34 billion and a development vote of Sh6.5 billion.

Some projects like the construction of Homa Bay courts have stalled.

In 2023/2024, the number of pending bills was 811, up from the 393 the previous year.

The Judiciary has sought to recover Sh16.5 billion in court fees among others, citizens-of-case backlog, establishment of new courts, automation of court processes, institutional special benches and circuits, mobile courts, leasing of motor vehicles, recruitment and operational costs.



2022-23	Sh22.43 billion
2023-24	Sh22.2 billion
2024-25	Sh21.13 billion
2025-26	Sh22.43 billion
2026-27	Sh22.2 billion

COUNTY GOVERNMENT OF BUSIA

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BUSIA, KENYA

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TOPISTER NAITI WANYAMA
COUNTY EXECUTIVE COMMITTEE MEMBER,
COUNTY TREASURY AND ECONOMIC PLANNINING

Sign: ..... Date 5th of August, 2025