



**COUNTY GOVERNMENT OF BUSIA**  
**P.O.BOX PRIVATE BAG-50400**  
**BUSIA, KENYA**  
**COUNTY TREASURY**



**DRAFT BUDGET ESTIMATES**

**FOR THE**

**FINANCIAL YEAR 2026/2027**

**AND**

**MEDIUM-TERM EXPENDITURE FRAMEWORK**

**APRIL 2026**

## FOREWORD

The Budget Estimates for the Financial Year 2026/2027, together with the accompanying Medium-Term Expenditure Framework (MTEF), have been meticulously prepared as a consultative policy and planning instrument. This document harmoniously integrates the County Government's development priorities with the prevailing resource envelope, thereby ensuring a balanced and responsive fiscal framework. It has been developed in full compliance with the Constitution of Kenya, 2010, Section 135 of the Public Finance Management (PFM) Act, 2012, the PFM Regulations of 2015, and other relevant enabling legislation.

The Budget Estimates have been carefully aligned with key policy and planning frameworks, including 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 2026/2027, the National Budget Policy Statement (BPS) 2026, the County Allocation of Revenue Bill (CARB) 2026, the Fourth Medium-Term Plan (MTP IV) 2023–2027, and the Bottom-Up Economic Transformation Agenda (BeTA). This alignment underscores the County Government's commitment to coherence, consistency, and strategic focus in resource allocation and service delivery.

The total Budget Estimates for FY 2026/2027 amount to **Kshs. 10.060 billion**. Of this, the County Government anticipates to receive **Kshs. 8.052 billion** as equitable share from the National Government, **Kshs. 1.203 billion** as loans and conditional grants. In addition, the County projects to collect **Kshs.804.98million** from own-source revenue, comprising of **Kshs. 361.51 million** from other local revenue streams and **Kshs. 443.48 million** as Appropriation-in-Aid (A-i-A) under the Department of Health Services and Sanitation.

The projected expenditure for FY 2026/2027 equals to revenues totalling to **Kshs. 10.060 billion**. Of this, **Kshs. 6.998 billion** (69.6%) has been allocated to recurrent expenditure, while **Kshs. 3.062 billion** (30.4%) has been earmarked for development expenditure. This allocation reflects a deliberate effort to strike an optimal balance between sustaining essential services and advancing the County's development agenda.

The County Treasury remains steadfast in its commitment to supporting all departments in the efficient and effective implementation of planned programmes. It shall continue to uphold prudent financial management, enforce fiscal discipline, and promote accountability and

transparency in the utilization of public resources, in strict adherence to the guiding principles enshrined in the Constitution, the PFM Act, and other applicable legal frameworks.

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**Hon. Andrew Nakitari**

County Executive Committee Member – County Treasury and Economic Planning

## ACKNOWLEDGEMENT

The preparation of the FY 2026/2027 Budget Estimates and the Medium-Term Expenditure Framework (MTEF) was a rigorous, inclusive, and highly consultative process. It is with deep appreciation that I acknowledge the invaluable contributions, commitment, and collaboration of all stakeholders who played a vital role in its successful development.

I extend my sincere gratitude to the County Executive Committee Members, Chief Officers, Directors, and the County Assembly for their steadfast support, insightful contributions, and constructive engagement throughout the process. I convey special appreciation to the County Executive Committee Member for County Treasury and Economic Planning for his exemplary strategic leadership and unwavering guidance.

I am particularly indebted to CPA. Evans Wandera Wangata, Director of Budget, whose exceptional leadership and coordination were instrumental in the preparation of this document. I also commend the dedication, professionalism, and tireless efforts of CPA. Jesse Mang'eni (Deputy Director), Mr. Amos Owana Imooh, Mr. William Chepkwony, Ms. Maureen Anyango Ochieng, CPA. Kevin Otieno Omondi, Ms. Beverly Anyokorit Ote, Ms. Marlene Ursula Ajiambo, CPA. Chrispinus Oroni, Mr. Tiberious Muganda, Ms. Verah Ingutia, Ms. Sherry Okuku, Ms. Mercy Minayo, CPA. Emily Chemusto and all departmental budget officers, whose collective input greatly enriched the quality and integrity of this budget.

Finally, I wish to express my profound gratitude to His Excellency the Governor Hon. Paul Nyongesa Otuoma for his continued moral support, visionary leadership, and insightful guidance, as well as for fostering an enabling environment that made the successful preparation of this budget possible.

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**Mr. Ahmed Aden Hefow**

Chief Officer – County Treasury

## LIST OF ABBREVIATIONS AND ACRONYMS

|         |                                                                  |
|---------|------------------------------------------------------------------|
| MTEF    | Medium Term Expenditure Framework                                |
| PFM     | Public Finance Management                                        |
| CIDP    | County Integrated Development Plan                               |
| ADP     | Annual Development Plan                                          |
| CFSP    | County Fiscal Strategy Paper                                     |
| BPS     | Budget Policy Statement                                          |
| CARB    | County Allocation of Revenue Bill                                |
| MTP     | Medium Term Plan                                                 |
| A-i-A   | Appropriation-in-Aid                                             |
| CBROP   | County Budget Review and Outlook Paper                           |
| GDP     | Gross Domestic Product                                           |
| CAIP    | County Aggregation and Industrial Parks                          |
| CBO     | Community-Based Organization                                     |
| NAVCDP  | National Agricultural Value Chain Development Project            |
| TIMP    | Trade and Industrialization Management Programme                 |
| CIG     | Common Interest Group                                            |
| VMG     | Vulnerable and Marginalized Groups                               |
| EPO     | Economic Planning Office                                         |
| SACCO   | Savings and Credit Cooperative Organization                      |
| NPCU    | National Project Coordination Unit                               |
| KeLCoP  | Kenya Livestock Commercialization Project                        |
| MSP     | Multi-Stakeholder Platform                                       |
| ABDP    | Aquaculture Business Development Programme                       |
| ICT     | Information and Communication Technology                         |
| EPZ     | Export Processing Zone                                           |
| MSME    | Micro, Small and Medium Enterprises                              |
| KEBS    | Kenya Bureau of Standards                                        |
| MSEA    | Micro and Small Enterprises Authority                            |
| ECDE    | Early Childhood Development Education                            |
| QAS     | Quality Assurance and Standards                                  |
| RRI     | Rapid Results Initiative                                         |
| VTC     | Vocational Training Centre                                       |
| UNICEF  | United Nations Children's Fund                                   |
| SHOFCO  | Shining Hope for Communities                                     |
| ISD     | Integrated Social Development                                    |
| e-CIMES | Electronic County Integrated Monitoring and Evaluation System    |
| KNB     | Kenya National Bureau of Statistics                              |
| ERP     | Economic Recovery Programme                                      |
| PLWD    | Persons Living with Disabilities                                 |
| KICOSCA | Kenya Inter-Counties Sports and Cultural Association             |
| KICC    | Kenyatta International Convention Centre                         |
| UNESCO  | United Nations Educational, Scientific and Cultural Organization |

|         |                                                                      |
|---------|----------------------------------------------------------------------|
| CRIIP   | Climate Resilient Infrastructure Improvement Programme               |
| GIS     | Geographic Information System                                        |
| CAD     | Computer-Aided Design                                                |
| IPPD    | Integrated Personnel and Payroll Database                            |
| FAO     | Food and Agriculture Organization                                    |
| KEMRI   | Kenya Medical Research Institute                                     |
| KEFRI   | Kenya Forestry Research Institute                                    |
| KDSP    | Kenya Devolution Support Programme                                   |
| SDG     | Sustainable Development Goals                                        |
| FLLoCA  | Financing Locally-Led Climate Action                                 |
| SCWOS   | Street Children Welfare Outreach Society                             |
| REREC   | Rural Electrification and Renewable Energy Corporation               |
| HRH     | Human Resources for Health                                           |
| SOP     | Standard Operating Procedures                                        |
| BCRH    | Busia County Referral Hospital                                       |
| CNAP    | County Nutrition Action Plan                                         |
| KDHS    | Kenya Demographic and Health Survey                                  |
| FMP     | Fisheries Management Plan                                            |
| AGP-BA  | Agriculture Programme for Bill & Melinda Gates Foundation            |
| MIYCN   | Maternal, Infant and Young Child Nutrition                           |
| BFCI    | Baby-Friendly Community Initiative                                   |
| NCD     | Non-Communicable Diseases                                            |
| AMPATH- | Academic Model Providing Access to Healthcare – Moi Teaching and Ref |
| MTRH    | Hospital                                                             |
| WHO     | World Health Organization                                            |
| SHA     | Social Health Authority                                              |
| ICU     | Intensive Care Unit                                                  |
| IFMIS   | Integrated Financial Management Information System                   |

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## SUMMARY OF REVENUE AND EXPENDITURE FOR FY 2026/2027

| DESCRIPTION                     | %             | AMOUNT (Kshs.)        |
|---------------------------------|---------------|-----------------------|
| <b>Total Revenue</b>            | <b>100%</b>   | <b>10,060,098,084</b> |
| Equitable Share                 | 80.04%        | 8,052,092,605         |
| <b>Total Own Source Revenue</b> | <b>8.00%</b>  | <b>804,981,700</b>    |
| Local Revenue                   | 3.59%         | 361,506,282           |
| Appropriation in Aid            | 4.41%         | 443,475,418           |
| <b>Other Loans and Grants</b>   | <b>11.96%</b> | <b>1,203,023,779</b>  |
| <b>Total Expenditure</b>        | <b>100%</b>   | <b>10,060,098,084</b> |
| County Executive Recurrent      | 60.92%        | 6,128,195,831         |
| County Executive Capital        | 29.40%        | 2,957,304,207         |
| County Assembly Recurrent       | 8.64%         | 869,598,046           |
| County Assembly Capital         | 1.04%         | 105,000,000           |

The above table presents the revised revenue and expenditure estimates for the Financial Year 2026/2027. In terms of revenue projections, the equitable share constitutes the largest proportion at **80.04 percent**, underscoring its central role in financing county operations. This is followed by loans and grants at **11.96 percent** and lastly, County own-source revenue at **8.00 percent**.

### Risks to Revenue Collection and Budget Implementation

**Natural disasters**, particularly recurrent flooding, pose a significant threat to the development trajectory of Busia County. Such calamities disrupt economic activity, thereby undermining revenue collection while simultaneously delaying or derailing the implementation of critical programmes and projects. In the absence of adequate contingency and mitigation measures, scarce resources may be reallocated from planned development initiatives to emergency response efforts, ultimately compromising budget execution and development outcomes.

Additionally, **revenue shortfalls** present a substantial risk to effective budget implementation. Overly optimistic revenue projections may result in financing gaps, compelling the County Government to scale down, postpone, or abandon priority projects midstream. This, in turn, adversely affects service delivery and slows the pace of socio-economic development.

## Linkages

The budget-making process is inherently continuous and interdependent, encompassing formulation, implementation, and evaluation phases. The FY 2026/2027 Budget Estimates for Busia County are firmly anchored in key policy and planning frameworks to ensure coherence, transparency, and strategic resource allocation.

Firstly, the Budget Policy Statement (BPS) 2026 provides the national fiscal framework, including equitable share allocations and conditional grants, thereby guiding county-level budgeting. It serves as a policy anchor that aligns county resource allocation with national priorities and prevailing fiscal realities.

Secondly, the Budget Estimates are closely aligned with the County Integrated Development Plan (CIDP) 2023–2027, which articulates the County’s medium-term development agenda. This alignment ensures that annual budget allocations are consistent with long-term strategic objectives, thereby promoting continuity and policy coherence.

Further, the Annual Development Plan (ADP) 2026/2027 operationalizes the CIDP by translating strategic priorities into specific programmes and projects for implementation within the financial year. The ADP thus provides a clear framework for directing resources towards high-impact development interventions.

Moreover, the County Fiscal Strategy Paper (CFSP) 2026/2027, prepared in accordance with Section 117 of the Public Finance Management (PFM) Act and Regulation 26(4) of the PFM Regulations, 2015, outlines the fiscal framework and sets departmental expenditure ceilings. These ceilings form a rational basis for resource distribution across sectors, thereby enhancing fiscal discipline and prudent public financial management.

Finally, the County Budget Review and Outlook Paper (CBROP) 2025 informs the budget formulation process by assessing past fiscal performance and establishing preliminary expenditure ceilings based on revenue trends and expenditure outcomes. This ensures that the budget estimates are grounded in realistic assumptions and responsive to the County’s fiscal position.

## **Adherence to Fiscal Responsibility Principles**

In accordance with Article 201 of the Constitution of Kenya, 2010, and Section 107 of the Public Finance Management Act, 2012, the County Government has adhered to the prescribed fiscal responsibility principles as outlined below:

### **i. Recurrent Expenditure Threshold**

The County Government has consistently maintained a balanced budget, ensuring that recurrent expenditure does not exceed total revenue. It has adhered to the recommended threshold of allocating no more than **70 percent** to recurrent expenditure and at least **30 percent** to development expenditure. In the FY 2026/2027 Budget Estimates, **69.56 percent** has been allocated to recurrent expenditure, while **30.44 percent** is directed towards development.

### **ii. Minimum Allocation to Development Expenditure**

Over the medium term, the County Government has sustained compliance with the requirement that a minimum of **30 percent** of the budget be allocated to development expenditure, thereby reinforcing its commitment to long-term growth and infrastructure development.

### **iii. Wage Bill Threshold**

In line with Section 25(1)(b) of the PFM (County Governments) Regulations, 2015, county governments are required to limit expenditure on wages and benefits to a maximum of **35 percent** of total revenue. However, in the FY 2025/2026 Supplementary Budget Estimates, the County's wage bill stands at **47 percent**, exceeding the prescribed threshold.

This elevated wage bill is largely attributable to the absorption and retention of staff from the defunct local authorities, the recruitment of essential technical personnel across departments, and the continued implementation of collective bargaining agreements. To address this challenge, the County Public Service Board has instituted a range of corrective measures, including the non-replacement of retired non-technical staff and the recruitment of new personnel at entry-level job groups, which attract relatively lower remuneration.

## REVENUE ESTIMATES FOR THE FY 2026/2027 AND MEDIUM TERM

| Revenue Sources                                                               | Actual Receipts   | Budget Estimates   | Revised Revenue Estimates | Actual Receipts   | Approved Revenue Estimates | 1st Revised Revenue Estimates | Proposed Revenue Estimates | Projection        |                   |
|-------------------------------------------------------------------------------|-------------------|--------------------|---------------------------|-------------------|----------------------------|-------------------------------|----------------------------|-------------------|-------------------|
|                                                                               | FY 2023-2024      | FY 2024-2025       | FY 2024-2025              | FY 2024-2025      | FY 2025-2026               | FY 2025-2026                  | FY 2026-2027               | FY 2027-2028      | FY 2028-2029      |
|                                                                               | Kshs.             | Kshs.              | Kshs.                     | Kshs.             |                            |                               | Kshs.                      | Kshs.             | Kshs.             |
| <b>Administrative Services</b>                                                | <b>3,133,500</b>  | <b>3,373,535</b>   | <b>3,373,535</b>          | <b>4,140,750</b>  | <b>11,504,805</b>          | <b>12,104,805</b>             | <b>17,971,505</b>          | <b>19,768,656</b> | <b>21,745,521</b> |
| Fire Safety                                                                   | 2,986,500         | 2,720,080          | 2,720,080                 | 3,336,200         | 11,004,805                 | 11,004,805                    | 3,836,630                  | 4,220,293         | 4,642,322         |
| Payroll products                                                              |                   |                    |                           |                   |                            |                               | 13,209,642                 | 14,530,606        | 15,983,667        |
| Impounding/Clamp. Fees                                                        | 147,000           | 653,455            | 653,455                   | 804,550           | 500,000                    | 1,100,000                     | 925,233                    | 1,017,756         | 1,119,532         |
| <b>Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness</b> | <b>66,381,310</b> | <b>115,350,776</b> | <b>115,350,776</b>        | <b>60,542,974</b> | <b>77,827,240</b>          | <b>126,327,240</b>            | <b>79,627,889</b>          | <b>87,571,428</b> | <b>96,328,571</b> |
| Sugar Cane Cess                                                               | 15,310,287        | 20,359,000         | 20,359,000                | 20,231,103        | 20,000,000                 | 35,000,000                    | 22,254,213                 | 24,479,635        | 26,927,598        |
| Transit Produce Cess                                                          | 37,243,969        | 30,674,240         | 30,674,240                | 24,812,145        | 30,674,240                 | 50,174,240                    | 27,293,360                 | 30,022,695        | 33,024,965        |
| Tobacco Cess                                                                  | 1,121,281         | 999,182            | 999,182                   | 1,701,980         | 2,500,000                  | 3,500,000                     | 1,701,980                  | 1,872,178         | 2,059,396         |
| Fish Cess                                                                     | 934,589           | 1,005,147          | 1,005,147                 | 714,430           | 1,200,000                  | 2,200,000                     | 821,595                    | 903,754           | 994,129           |
| Tractor Hire Services                                                         | 1,698,255         | 50,000,000         | 50,000,000                | 4,494,295         | 8,000,000                  | 10,000,000                    | 5,168,439                  | 5,685,283         | 6,253,811         |
| Agriculture Training Centre                                                   | 1,523,575         | 1,038,241          | 1,038,241                 | 1,426,080         | 3,500,000                  | 4,500,000                     | 3,565,200                  | 3,921,720         | 4,313,892         |
| Veterinary Services                                                           | 3,045,836         | 2,427,800          | 2,427,800                 | 1,942,240         | 4,782,200                  | 5,782,200                     | 8,173,938                  | 8,991,331         | 9,890,464         |
| Stock Sale                                                                    | 3,841,588         | 3,993,209          | 3,993,209                 | 3,022,430         | 4,400,000                  | 5,400,000                     | 7,556,075                  | 8,311,683         | 9,142,851         |
| Fish Traders License                                                          | 422,800           | 130,020            | 130,020                   | 177,400           | 230,000                    | 730,000                       | 443,500                    | 487,850           | 536,635           |
| Fish Movement Permit                                                          | 261,240           | 120,450            | 120,450                   | 109,350           | 125,000                    | 625,000                       | 273,375                    | 300,713           | 330,784           |
| Livestock movement permit                                                     | -                 | 217,800            | 217,800                   | 160,158           | 217,800                    | 217,800                       | -                          | -                 | -                 |
| Vaccination                                                                   | -                 | 605,000            | 605,000                   | 428,500           | -                          | -                             | -                          | -                 | -                 |
| Artificial Insemination                                                       | -                 | 84,700             | 84,700                    | 32,455            | -                          | -                             | -                          | -                 | -                 |
| Slaughter premise licenses                                                    | -                 | 505,615            | 505,615                   | 132,559           | 600,000                    | 1,000,000                     | 915,750                    | 1,007,325         | 1,108,058         |
| Meat Carrier License                                                          | -                 | 72,600             | 72,600                    | 43,450            | -                          | -                             | -                          | -                 | -                 |
| Meat inspection fees( Bovine, pigs, sheep and goats)                          | -                 | 2,057,000          | 2,057,000                 | 530,213           | -                          | -                             | -                          | -                 | -                 |
| Reg. Of Boats License                                                         | 207,200           | 34,540             | 34,540                    | 155,050           | 100,000                    | 200,000                       | 387,625                    | 426,388           | 469,026           |
| Fisherman's License                                                           | 625,700           | 84,700             | 84,700                    | 175,700           | 85,000                     | 285,000                       | 439,250                    | 483,175           | 531,493           |
| Fish Import Permit                                                            | 81,540            | 41,404             | 41,404                    | 126,836           | 300,000                    | 500,000                       | 317,090                    | 348,799           | 383,679           |
| Wakhungu Fish Farm                                                            | -                 | 110,000            | 110,000                   | -                 | 1,000,000                  | 6,000,000                     | -                          | -                 | -                 |
| Cage Licensing                                                                | 45,450            | 112,530            | 112,530                   | 119,600           | 113,000                    | 213,000                       | 299,000                    | 328,900           | 361,790           |
| Fingerling Sale                                                               |                   |                    |                           | 7,000             |                            |                               | 17,500                     |                   |                   |
| Certificate of Transport                                                      | -                 | 508,200            | 508,200                   |                   |                            | -                             | -                          | -                 | -                 |
| Automation for licenses for Agro-dealers                                      | 18,000            | 169,400            | 169,400                   |                   |                            | -                             | -                          | -                 | -                 |
| <b>Youth, Sports, Culture, Gender, Creative Arts and Social Services</b>      | <b>193,850</b>    | <b>311,600</b>     | <b>311,600</b>            | <b>242,070</b>    | <b>350,000</b>             | <b>700,000</b>                | <b>343,059</b>             | <b>377,365</b>    | <b>415,101</b>    |
| Hire Of Hall / Office                                                         | 66,500            | 61,600             | 61,600                    | 47,910            | 100,000                    | 200,000                       | 119,775                    | 131,753           | 144,928           |

| Revenue Sources                                                             | Actual Receipts   | Budget Estimates   | Revised Revenue Estimates | Actual Receipts   | Approved Revenue Estimates | 1st Revised Revenue Estimates | Proposed Revenue Estimates | Projection        |                   |
|-----------------------------------------------------------------------------|-------------------|--------------------|---------------------------|-------------------|----------------------------|-------------------------------|----------------------------|-------------------|-------------------|
|                                                                             | FY 2023-2024      | FY 2024-2025       | FY 2024-2025              | FY 2024-2025      | FY 2025-2026               | FY 2025-2026                  | FY 2026-2027               | FY 2027-2028      | FY 2028-2029      |
|                                                                             | Kshs.             | Kshs.              | Kshs.                     | Kshs.             |                            |                               | Kshs.                      | Kshs.             | Kshs.             |
| Hire of Busia County Stadium                                                | -                 | -                  | -                         | -                 | -                          | -                             | -                          | -                 | -                 |
| Registration/ Renewal of SHGs, CBOs, Women groups and Youth groups          | 127,350           | 200,000            | 200,000                   | 194,160           | 250,000                    | 500,000                       | 223,284                    | 245,612           | 270,174           |
| Community Cultural Centres                                                  | -                 | 50,000             | 50,000                    | -                 | -                          | -                             | -                          | -                 | -                 |
| <b>Lands, Housing And Urban Development</b>                                 | <b>30,931,578</b> | <b>107,062,756</b> | <b>107,062,756</b>        | <b>37,299,158</b> | <b>123,093,317</b>         | <b>154,885,495</b>            | <b>78,224,266</b>          | <b>86,046,693</b> | <b>94,651,362</b> |
| Plot Rent                                                                   | 1,102,755         | 1,989,286          | 1,989,286                 | 2,975,341         | 1,842,369                  | 2,842,369                     | 7,438,353                  | 8,182,188         | 9,000,407         |
| Plot Rent Arrears                                                           | 315,154           | 913,022            | 913,022                   | -                 | 2,000,000                  | 2,500,000                     | -                          | -                 | -                 |
| Cilor(Contributions in lieu of rates) Arrears                               | -                 | 10,000,000         | 10,000,000                | -                 | 9,708,510                  | 9,708,510                     | -                          | -                 | -                 |
| Cilor                                                                       | -                 | 7,200,000          | 7,200,000                 | 544,500           | 7,200,000                  | 7,200,000                     | 2,994,750                  | 3,294,225         | 3,623,648         |
| Rent/Gov Houses                                                             | 5,757,658         | 4,963,022          | 4,963,022                 | 1,868,737         | 3,000,000                  | 6,000,000                     | 6,540,580                  | 7,194,637         | 7,914,101         |
| Land Rates                                                                  | 1,826,773         | 30,456,078         | 30,456,078                | 6,396,829         | 9,000,000                  | 11,000,000                    | 24,307,950                 | 26,738,745        | 29,412,620        |
| Land Rates (Arrears)                                                        | 602,260           | 28,250,182         | 28,250,182                | 354,727           | 65,227,438                 | 68,227,438                    | 5,320,905                  | 5,852,996         | 6,438,295         |
| Application Of Plans                                                        | 455,500           | 3,000,000          | 3,000,000                 | 68,000            | 565,000                    | 5,565,000                     | 78,200                     | 86,020            | 94,622            |
| Building Plans Approval                                                     | 2,062,150         | 5,420,378          | 5,420,378                 | 2,390,500         | 4,500,000                  | 7,500,000                     | 4,302,900                  | 4,733,190         | 5,206,509         |
| Solid Waste                                                                 | -                 | -                  | -                         | -                 | -                          | -                             | -                          | -                 | -                 |
| advertisement                                                               | 18,809,328        | 13,770,788         | 13,770,788                | 22,700,524        | 20,000,000                 | 34,292,178                    | 27,240,629                 | 29,964,692        | 32,961,161        |
| Animal Control and Welfare                                                  | -                 | 1,100,000          | 1,100,000                 | -                 | 50,000                     | 50,000                        | -                          | -                 | -                 |
| <b>Transport, Roads and Public Works</b>                                    | <b>29,656,377</b> | <b>43,084,226</b>  | <b>43,084,226</b>         | <b>27,796,430</b> | <b>40,022,015</b>          | <b>54,510,655</b>             | <b>46,141,796</b>          | <b>50,755,976</b> | <b>55,831,573</b> |
| Trailer Parking Fees                                                        | 3,496,240         | 5,715,438          | 5,715,438                 | 3,090,620         | 4,245,864                  | 6,245,864                     | 3,554,213                  | 3,909,634         | 4,300,598         |
| Reserved Parking                                                            | 5,684,033         | 3,449,996          | 3,449,996                 | 6,211,250         | 6,252,436                  | 10,252,436                    | 9,316,875                  | 10,248,563        | 11,273,419        |
| Bus Parking Fees                                                            | 20,428,604        | 33,700,992         | 33,700,992                | 18,464,560        | 25,471,464                 | 31,960,104                    | 33,236,208                 | 36,559,829        | 40,215,812        |
| Machine Hire                                                                | 47,500            | 217,800            | 217,800                   | 30,000            | 4,052,250                  | 6,052,250                     | 34,500                     | 37,950            | 41,745            |
| <b>Water, Environment, Irrigation, Natural Resources and Climate Change</b> | <b>8,585,843</b>  | <b>12,459,150</b>  | <b>12,459,150</b>         | <b>8,994,318</b>  | <b>14,274,200</b>          | <b>21,874,200</b>             | <b>10,343,466</b>          | <b>11,377,812</b> | <b>12,515,593</b> |
| Solid Waste                                                                 | 2,984,260         | 2,888,017          | 2,888,017                 | 3,424,000         | 3,000,000                  | 4,000,000                     | 3,937,600                  | 4,331,360         | 4,764,496         |
| Sand Cess                                                                   | 3,494,780         | 1,336,335          | 1,336,335                 | 3,032,180         | 5,000,000                  | 7,000,000                     | 3,487,007                  | 3,835,708         | 4,219,278         |
| Busia Hills Water Supply                                                    | 338,275           | 524,625            | 524,625                   | 598,904           | 524,625                    | 1,024,625                     | 688,740                    | 757,614           | 833,375           |
| Busijo Water Supply                                                         | 144,430           | 234,185            | 234,185                   | 177,405           | 234,185                    | 534,185                       | 204,016                    | 224,417           | 246,859           |
| Alema Water Supply                                                          | -                 | 95,077             | 95,077                    | -                 | 95,077                     | 195,077                       | -                          | -                 | -                 |
| Munana Water Supply                                                         | 119,725           | 668,726            | 668,726                   | 158,715           | 668,726                    | 1,368,726                     | 182,522                    | 200,774           | 220,852           |
| Butula Water Supply                                                         | 543,484           | 734,428            | 734,428                   | 658,740           | 734,428                    | 1,234,428                     | 757,551                    | 833,306           | 916,637           |
| Port Victoria Water Supply                                                  | 615,689           | 1,598,969          | 1,598,969                 | 744,374           | 1,598,969                  | 2,298,969                     | 856,030                    | 941,633           | 1,035,796         |
| Drilling Rig                                                                | -                 | 3,776,605          | 3,776,605                 | -                 | 1,776,605                  | 2,776,605                     | -                          | -                 | -                 |
| Noise                                                                       | 345,200           | 394,020            | 394,020                   | 200,000           | 433,422                    | 733,422                       | 230,000                    | 253,000           | 278,300           |

| Revenue Sources                                                                               | Actual Receipts    | Budget Estimates   | Revised Revenue Estimates | Actual Receipts    | Approved Revenue Estimates | 1st Revised Revenue Estimates | Proposed Revenue Estimates | Projection         |                    |
|-----------------------------------------------------------------------------------------------|--------------------|--------------------|---------------------------|--------------------|----------------------------|-------------------------------|----------------------------|--------------------|--------------------|
|                                                                                               | FY 2023-2024       | FY 2024-2025       | FY 2024-2025              | FY 2024-2025       | FY 2025-2026               | FY 2025-2026                  | FY 2026-2027               | FY 2027-2028       | FY 2028-2029       |
|                                                                                               | Kshs.              | Kshs.              | Kshs.                     | Kshs.              |                            |                               | Kshs.                      | Kshs.              | Kshs.              |
| Water Bowser                                                                                  | -                  | 208,164            | 208,164                   | -                  | 208,164                    | 708,164                       | -                          | -                  | -                  |
| <b>Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)</b> | <b>93,948,753</b>  | <b>119,950,893</b> | <b>119,950,893</b>        | <b>100,101,550</b> | <b>132,700,000</b>         | <b>184,295,548</b>            | <b>128,854,301</b>         | <b>141,739,731</b> | <b>155,913,704</b> |
| Liquor License                                                                                | 3,000,000          | 5,488,300          | 5,488,300                 | 1,500,000          | 10,000,000                 | 12,000,000                    | 1,725,000                  | 1,897,500          | 2,087,250          |
| Single Business Permit                                                                        | 73,608,301         | 83,488,130         | 83,488,130                | 74,130,520         | 100,000,000                | 121,400,662                   | 100,817,507                | 110,899,258        | 121,989,184        |
| Market Stall / Kiosk                                                                          | 572,970            | 823,251            | 823,251                   | 813,975            | 1,000,000                  | 4,000,000                     | 936,071                    | 1,029,678          | 1,132,646          |
| Charcoal Fees                                                                                 | -                  | 937,804            | 937,804                   | -                  | -                          | -                             | -                          | -                  | -                  |
| Markets Fees                                                                                  | 12,756,274         | 28,747,659         | 28,747,659                | 12,529,940         | 20,000,000                 | 30,846,279                    | 25,238,780                 | 27,762,658         | 30,538,924         |
| Weights & Measures                                                                            | 163,000            | 330,000            | 330,000                   | 38,000             | 300,000                    | 5,300,000                     | 43,700                     | 48,070             | 52,877             |
| Co-Operatives Audit Fees                                                                      | 108,520            | 48,983             | 48,983                    | 66,080             | 1,400,000                  | 2,400,000                     | 75,992                     | 83,591             | 91,950             |
| Other Miscellaneous                                                                           | 3,739,688          | 86,766             | 86,766                    | 11,023,035         | -                          | 8,348,607                     | 17,250                     | 18,975             | 20,873             |
| <b>Local Own Source Revenue</b>                                                               | <b>232,831,211</b> | <b>401,592,935</b> | <b>401,592,935</b>        | <b>239,483,550</b> | <b>399,771,576</b>         | <b>554,697,942</b>            | <b>361,506,282</b>         | <b>383,107,054</b> | <b>421,417,759</b> |
| <b>Health Services and Sanitation</b>                                                         | <b>136,372,764</b> | <b>245,414,061</b> | <b>295,414,061</b>        | <b>267,551,447</b> | <b>307,495,850</b>         | <b>445,062,668</b>            | <b>443,475,418</b>         | <b>487,822,960</b> | <b>536,605,256</b> |
| Mortuary Fees(Facilities)                                                                     | 2,074,870          | 5,544,314          | 7,242,328                 | 5,148,650          | 8,316,472                  | 9,191,818                     | 8,769,814                  | 9,646,795          | 10,611,475         |
| Slaughter Fees                                                                                | 234,520            | 548,391            | 548,391                   | 366,300            | -                          | -                             | -                          | -                  | -                  |
| Public Health                                                                                 | 4,355,900          | 4,500,000          | 4,500,000                 | 5,763,800          | 4,791,490                  | 5,270,639                     | 8,013,800                  | 8,815,180          | 9,696,698          |
| Hospital User Fees-(Facilities)                                                               | 39,929,474         | 152,395,498        | 173,943,374               | 112,230,901        | 123,982,198                | 152,241,675                   | 189,284,431                | 208,212,874        | 229,034,162        |
| SHA(Facilities)                                                                               | 89,778,000         | 82,425,858         | 109,179,968               | 144,041,796        | 170,405,690                | 278,358,536                   | 237,407,373                | 261,148,110        | 287,262,921        |
|                                                                                               |                    |                    |                           |                    |                            |                               | -                          | -                  | -                  |
| <b>Busia County Referral Hospital</b>                                                         |                    | <b>95,489,398</b>  | <b>113,820,124</b>        | <b>102,696,128</b> | <b>108,073,317</b>         | <b>136,609,461</b>            | <b>160,417,146</b>         | <b>176,458,861</b> | <b>194,104,747</b> |
| Mortuary Fees                                                                                 |                    | 1,563,058          | 2,281,622                 | 2,195,050          | 2,344,587                  | 2,768,234                     | 3,335,861                  | 3,669,447          | 4,036,392          |
| Hospital User Fees-                                                                           |                    | 68,803,435         | 80,694,577                | 33,522,739         | 55,482,920                 | 62,493,636                    | 73,870,027                 | 81,257,030         | 89,382,733         |
| SHA                                                                                           |                    | 25,122,905         | 30,843,925                | 66,978,339         | 50,245,810                 | 71,347,591                    | 83,211,258                 | 91,532,384         | 100,685,622        |
|                                                                                               |                    |                    |                           |                    |                            | -                             | -                          | -                  | -                  |
| <b>Khunyangu Sub County Hospital</b>                                                          |                    | <b>19,366,568</b>  | <b>25,256,802</b>         | <b>18,621,714</b>  | <b>27,582,899</b>          | <b>30,341,189</b>             | <b>31,250,114</b>          | <b>34,375,125</b>  | <b>37,812,638</b>  |
| Hospital User Fees-                                                                           |                    | 7,956,728          | 10,069,555                | 9,228,709          | 6,763,219                  | 7,752,618                     | 14,263,486                 | 15,689,835         | 17,258,818         |
| SHA                                                                                           |                    | 11,409,840         | 15,187,247                | 9,393,005          | 20,819,680                 | 22,588,571                    | 16,986,628                 | 18,685,291         | 20,553,820         |
|                                                                                               |                    |                    |                           |                    |                            | -                             | -                          | -                  | -                  |
| <b>Nambale Sub County Hospital</b>                                                            |                    | <b>13,918,095</b>  | <b>17,470,205</b>         | <b>12,265,334</b>  | <b>19,741,480</b>          | <b>21,715,628</b>             | <b>21,715,628</b>          | <b>23,100,480</b>  | <b>25,410,528</b>  |
| Hospital User Fees-                                                                           |                    | 6,169,313          | 8,087,452                 | 5,590,921          | 5,243,916                  | 6,309,956                     | 9,634,647                  | 10,598,112         | 11,657,923         |
| SHA                                                                                           |                    | 7,748,782          | 9,382,753                 | 6,674,413          | 14,497,564                 | 15,405,672                    | 11,365,789                 | 12,502,368         | 13,752,605         |
|                                                                                               |                    |                    |                           |                    |                            | -                             | -                          | -                  | -                  |
| <b>Alupe Sub County Hospital</b>                                                              |                    | <b>13,979,195</b>  | <b>17,781,125</b>         | <b>14,351,394</b>  | <b>20,861,007</b>          | <b>22,947,108</b>             | <b>23,241,956</b>          | <b>25,566,152</b>  | <b>28,122,767</b>  |
| Mortuary Fees                                                                                 |                    | 571,951            | 615,672                   | 73,600             | 857,927                    | 881,917                       | 381,436                    | 419,580            | 461,538            |
| Hospital User Fees-                                                                           |                    | 4,618,616          | 5,649,700                 | 3,889,239          | 3,925,824                  | 4,491,575                     | 6,714,089                  | 7,385,498          | 8,124,048          |
| SHA                                                                                           |                    | 8,788,628          | 11,515,753                | 10,388,555         | 16,077,256                 | 17,573,616                    | 16,146,431                 | 17,761,074         | 19,537,182         |
|                                                                                               |                    |                    |                           |                    |                            | -                             | -                          | -                  | -                  |

| Revenue Sources                          | Actual Receipts | Budget Estimates  | Revised Revenue Estimates | Actual Receipts   | Approved Revenue Estimates | 1st Revised Revenue Estimates | Proposed Revenue Estimates | Projection        |                   |
|------------------------------------------|-----------------|-------------------|---------------------------|-------------------|----------------------------|-------------------------------|----------------------------|-------------------|-------------------|
|                                          | FY 2023-2024    | FY 2024-2025      | FY 2024-2025              | FY 2024-2025      | FY 2025-2026               | FY 2025-2026                  | FY 2026-2027               | FY 2027-2028      | FY 2028-2029      |
|                                          | Kshs.           | Kshs.             | Kshs.                     | Kshs.             |                            |                               | Kshs.                      | Kshs.             | Kshs.             |
| <b>Teso North Sub County Hospital</b>    |                 | <b>15,773,704</b> | <b>21,190,911</b>         | <b>21,753,720</b> | <b>21,463,254</b>          | <b>23,609,579</b>             | <b>32,349,175</b>          | <b>35,584,093</b> | <b>39,142,502</b> |
| Mortuary Fees                            |                 | 1,931,511         | 2,441,812                 | 1,533,700         | 2,897,267                  | 3,099,451                     | 2,754,606                  | 3,030,067         | 3,333,073         |
| Hospital User Fees-                      |                 | 6,189,912         | 8,286,371                 | 6,157,296         | 5,261,425                  | 6,092,053                     | 10,300,481                 | 11,330,529        | 12,463,582        |
| SHA                                      |                 | 7,652,281         | 10,462,728                | 14,062,724        | 13,304,562                 | 14,418,075                    | 19,294,088                 | 21,223,497        | 23,345,846        |
|                                          |                 |                   |                           |                   |                            | -                             | -                          |                   |                   |
| <b>Sio Port Sub County Hospital</b>      |                 | <b>7,860,761</b>  | <b>10,494,825</b>         | <b>8,664,462</b>  | <b>11,610,613</b>          | <b>12,771,674</b>             | <b>13,911,874</b>          | <b>15,303,061</b> | <b>16,833,368</b> |
| Hospital User Fees-                      |                 | 3,139,921         | 3,653,827                 | 2,696,469         | 2,668,933                  | 2,895,456                     | 4,523,382                  | 4,975,720         | 5,473,292         |
| SHA                                      |                 | 4,720,840         | 6,840,998                 | 5,967,993         | 8,941,680                  | 9,876,218                     | 9,388,492                  | 10,327,341        | 11,360,075        |
|                                          |                 |                   |                           |                   |                            |                               | -                          |                   |                   |
| <b>Port Victoria Sub County Hospital</b> |                 | <b>22,519,432</b> | <b>29,505,110</b>         | <b>20,504,309</b> | <b>37,032,053</b>          | <b>40,735,258</b>             | <b>35,256,863</b>          | <b>38,782,549</b> | <b>42,660,804</b> |
| Mortuary Fees                            |                 | 1,477,794         | 1,903,222                 | 1,346,300         | 2,216,691                  | 2,442,216                     | 2,297,911                  | 2,527,702         | 2,780,472         |
| Hospital User Fees-                      |                 | 4,059,056         | 4,987,453                 | 3,616,478         | 3,450,198                  | 3,942,354                     | 6,110,204                  | 6,721,224         | 7,393,347         |
| SHA                                      |                 | 16,982,582        | 22,614,435                | 15,541,531        | 31,365,164                 | 34,350,688                    | 26,848,748                 | 29,533,623        | 32,486,985        |
|                                          |                 |                   |                           |                   |                            |                               | -                          |                   |                   |
| <b>Matayos Sub County Hospital</b>       |                 | <b>4,390,423</b>  | <b>4,764,863</b>          | <b>3,676,902</b>  | <b>3,731,860</b>           | <b>6,717,348</b>              | <b>6,059,333</b>           | <b>6,665,266</b>  | <b>7,331,793</b>  |
| Hospital User Fees-                      |                 | 4,390,423         | 4,627,256                 | 1,324,929         | 3,591,860                  | 5,480,181                     | 3,638,557                  | 4,002,413         | 4,402,654         |
| SHA                                      |                 |                   | 137,607                   | 2,351,973         | 140,000                    | 1,237,167                     | 2,420,776                  | 2,662,854         | 2,929,139         |
| <b>Amukura Sub County Hospital</b>       |                 | <b>4,390,423</b>  | <b>5,325,215</b>          | <b>5,780,528</b>  | <b>3,731,860</b>           | <b>8,210,092</b>              | <b>8,443,135</b>           | <b>9,287,449</b>  | <b>10,216,193</b> |
| Hospital User Fees-                      |                 | 4,390,423         | 4,564,762                 | 2,991,411         | 2,895,362                  | 3,730,552                     | 5,273,792                  | 5,801,171         | 6,381,288         |
| SHA                                      |                 |                   | 760,453                   | 2,789,117         | 836,498                    | 4,479,540                     | 3,169,343                  | 3,486,277         | 3,834,905         |
| <b>Bumala B Sub County Hospital</b>      |                 | <b>4,390,423</b>  | <b>5,078,991</b>          | <b>4,856,624</b>  | <b>3,731,860</b>           | <b>3,731,860</b>              | <b>7,396,119</b>           | <b>8,135,731</b>  | <b>8,949,304</b>  |
| Hospital User Fees-                      |                 | 4,390,423         | 4,540,600                 | 3,071,061         | 3,139,630                  | 3,221,022                     | 5,341,361                  | 5,875,497         | 6,463,047         |
| SHA                                      |                 |                   | 538,391                   | 1,785,563         | 592,230                    | 884,024                       | 2,054,758                  | 2,260,234         | 2,486,257         |
| <b>Mukhobola Sub County Hospital</b>     |                 | <b>4,390,423</b>  | <b>5,261,081</b>          | <b>2,982,144</b>  | <b>3,731,860</b>           | <b>8,210,092</b>              | <b>5,612,684</b>           | <b>6,173,952</b>  | <b>6,791,348</b>  |
| Hospital User Fees-                      |                 | 4,390,423         | 4,481,755                 | 742,319           | 2,874,601                  | 3,344,368                     | 2,983,196                  | 3,281,516         | 3,609,667         |
| SHA                                      |                 |                   | 779,326                   | 2,239,825         | 857,259                    | 4,865,724                     | 2,629,488                  | 2,892,437         | 3,181,680         |
| <b>Angurai Sub County Hospital</b>       |                 | <b>4,390,423</b>  | <b>4,558,693</b>          | <b>2,392,011</b>  | <b>3,731,860</b>           | <b>7,463,720</b>              | <b>4,090,697</b>           | <b>4,499,767</b>  | <b>4,949,743</b>  |
| Hospital User Fees-                      |                 | 4,390,423         | 4,483,762                 | 794,147           | 3,649,436                  | 5,719,499                     | 3,015,398                  | 3,316,938         | 3,648,632         |
| SHA                                      |                 |                   | 74,931                    | 1,597,864         | 82,424                     | 1,744,221                     | 1,075,299                  | 1,182,829         | 1,301,112         |
| <b>Lupida Sub County Hospital</b>        |                 | <b>4,390,423</b>  | <b>4,741,746</b>          | <b>6,909,395</b>  | <b>3,731,860</b>           | <b>8,210,092</b>              | <b>9,280,267</b>           | <b>10,208,294</b> | <b>11,229,123</b> |
| Hospital User Fees-                      |                 | 4,390,423         | 4,700,325                 | 2,638,501         | 3,686,297                  | 7,636,545                     | 4,988,663                  | 5,487,529         | 6,036,282         |
| SHA                                      |                 |                   | 41,421                    | 4,270,894         | 45,563                     | 573,547                       | 4,291,604                  | 4,720,764         | 5,192,841         |
| <b>Health Centres - 18No</b>             |                 | <b>25,115,979</b> | <b>25,115,979</b>         | <b>35,966,682</b> | <b>21,348,582</b>          | <b>64,045,747</b>             | <b>48,524,671</b>          | <b>53,377,138</b> | <b>58,714,852</b> |
| Hospital User Fees-                      |                 | 25,115,979        | 25,115,979                | 35,966,682        | 21,348,582                 | 25,827,515                    | 10,000,000                 | 11,000,000        | 12,100,000        |
| SHA                                      |                 |                   |                           |                   |                            | 38,218,232                    | 38,524,671                 | 42,377,138        | 46,614,852        |
| <b>Dispensaries</b>                      |                 |                   |                           |                   | <b>12,600,000</b>          | <b>44,100,000</b>             | <b>28,627,148</b>          | <b>31,489,863</b> | <b>34,638,849</b> |
| Hospital User Fees-                      |                 |                   |                           |                   |                            | 3,304,350                     | 28,627,148                 | 31,489,863        | 34,638,849        |
| SHA                                      |                 |                   |                           |                   | 12,600,000                 | 40,795,650                    | -                          | -                 | -                 |

| Revenue Sources                                                                                                                  | Actual Receipts | Budget Estimates | Revised Revenue Estimates | Actual Receipts | Approved Revenue Estimates | 1st Revised Revenue Estimates | Proposed Revenue Estimates | Projection    |               |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------|---------------------------|-----------------|----------------------------|-------------------------------|----------------------------|---------------|---------------|
|                                                                                                                                  | FY 2023-2024    | FY 2024-2025     | FY 2024-2025              | FY 2024-2025    | FY 2025-2026               | FY 2025-2026                  | FY 2026-2027               | FY 2027-2028  | FY 2028-2029  |
|                                                                                                                                  | Kshs.           | Kshs.            | Kshs.                     | Kshs.           |                            |                               | Kshs.                      | Kshs.         | Kshs.         |
|                                                                                                                                  |                 | -                | -                         |                 |                            | -                             | -                          | -             | -             |
| Appropriation in Aid                                                                                                             | 136,138,244     | 204,744,506      | 229,705,635               | 267,185,147     | 307,495,850                | 445,062,668                   | 443,475,418                | 487,822,960   | 536,605,256   |
| Total Own Source Revenue                                                                                                         | 369,203,975     | 647,006,996      | 697,006,996               | 506,668,697     | 707,267,427                | 999,760,611                   | 804,981,700                | 870,930,013   | 958,023,015   |
| National Government:                                                                                                             |                 |                  |                           |                 |                            | -                             | -                          |               |               |
| Equitable Share.                                                                                                                 | 6,877,538,472   | 7,764,601,080    | 7,514,935,582             | 7,514,935,582   | 7,862,026,089              | 7,956,564,058                 | 8,052,092,605              | 8,213,134,457 | 8,377,397,146 |
| Other Grants                                                                                                                     | 469,449,413     | 902,110,048      | 977,628,778               | 298,939,201     | 936,651,545                | 1,171,463,748                 | 1,203,023,779              | 1,203,023,779 | 1,203,023,779 |
|                                                                                                                                  |                 |                  |                           |                 |                            |                               | -                          |               |               |
| IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)                                             | 199,375,123     | 250,000,000      | 250,000,000               | 84,575,472      | 235,500,000                | 231,250,000                   | 235,500,000                | 235,500,000   | 235,500,000   |
| Busia County Aggregated Industrial Park                                                                                          | -               | -                | 250,000,000               | 133,368,421     |                            | -                             | -                          | -             | -             |
| Kenya Climate Smart Agriculture Project(KCSAP)                                                                                   | -               | 90,000,000       | -                         | -               |                            | -                             | -                          | -             | -             |
| Kenya Devolution Support Programme Level "I" Grant                                                                               | -               | 37,500,000       | 37,500,000                |                 |                            | -                             | -                          | -             | -             |
| DANIDA                                                                                                                           | -               | 10,972,500       | 9,690,000                 | 9,262,500       |                            | 13,537,500                    | -                          | -             | -             |
| Agriculture Sector Development Support Programme II (ASDSP II)                                                                   | 8,904,970       | 2,450,905        | -                         | -               |                            | -                             | -                          | -             | -             |
| Aquaculture Business Development Project (ABDP)                                                                                  | -               | 22,585,560       | 22,585,560                |                 | 22,945,560                 | 22,945,560                    | -                          | -             | -             |
| Compensation for user fees foregone                                                                                              | -               | -                | -                         |                 |                            | -                             | -                          | -             | -             |
| Affordable Housing Programme                                                                                                     | -               | -                | -                         |                 | 8,817,410                  | 8,817,410                     | 7,787,057                  | 7,787,057     | 7,787,057     |
| Kenya Livestock Commercialization Project (KeLCoP)                                                                               | 16,095,837      | 33,500,000       | 33,550,000                | 33,423,508      | 33,550,000                 | 33,550,000                    | 33,500,000                 | 33,500,000    | 33,500,000    |
| County Equalization Fund                                                                                                         | -               | -                | 17,919,656                | -               | 17,919,656                 | 17,919,656                    | -                          | -             | -             |
| Kenya Agricultural Business Development Project (KABDP)                                                                          | -               | -                | 10,918,919                |                 | 10,918,919                 | 10,918,919                    | -                          | -             | -             |
| Nutrition international                                                                                                          | 16,972,500      | 10,000,000       | 6,000,000                 | 6,000,000       |                            | -                             | -                          | -             | -             |
| IDA (World Bank) Credit Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant | 146,783,494     | 217,000,100      | 217,000,100               | -               | 217,000,000                | 217,000,000                   | 217,000,000                | 217,000,000   | 217,000,000   |
| IDA (World Bank) Second Kenya Devolution Support Program-                                                                        |                 |                  | -                         | -               | 37,500,000                 | 37,500,000                    | 37,500,000                 | 37,500,000    | 37,500,000    |

| Revenue Sources                                                                                                     | Actual Receipts      | Budget Estimates     | Revised Revenue Estimates | Actual Receipts      | Approved Revenue Estimates | 1st Revised Revenue Estimates | Proposed Revenue Estimates | Projection            |                       |
|---------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|---------------------------|----------------------|----------------------------|-------------------------------|----------------------------|-----------------------|-----------------------|
|                                                                                                                     | FY 2023-2024         | FY 2024-2025         | FY 2024-2025              | FY 2024-2025         | FY 2025-2026               | FY 2025-2026                  | FY 2026-2027               | FY 2027-2028          | FY 2028-2029          |
|                                                                                                                     | Kshs.                | Kshs.                | Kshs.                     | Kshs.                |                            |                               | Kshs.                      | Kshs.                 | Kshs.                 |
| Institutional Grant (Level 1 Grant)(KDSP                                                                            |                      |                      |                           |                      |                            |                               |                            |                       |                       |
| 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                | 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)                    | 81,317,489           | 11,000,000           | 11,000,000                |                      |                            | -                             | -                          | -                     | -                     |
| Resilient and Responsive Health Systems                                                                             |                      |                      |                           |                      |                            |                               | 62,846,722                 | 62,846,722            | 62,846,722            |
| Community Health Promoters                                                                                          |                      |                      |                           |                      | -                          | -                             | 66,390,000                 | 66,390,000            | 66,390,000            |
| Kenya Urban Support Program-(KUSP) Urban Institutional Grant                                                        | -                    | -                    | 35,000,000                | 32,309,300           |                            | 28,400,000                    | -                          | -                     | -                     |
| Kenya Urban Support Program-(KUSP)-Urban Development Grant                                                          | -                    | -                    | 76,464,543                | -                    |                            | 197,124,703                   | 190,000,000                | 190,000,000           | 190,000,000           |
| <b>Total Balance Brought Forward FY 2024/2025</b>                                                                   | <b>1,415,902,624</b> | <b>-</b>             | <b>1,452,864,321</b>      | <b>1,580,577,382</b> | <b>531,807,622</b>         | <b>1,120,364,257</b>          | <b>-</b>                   | <b>-</b>              | <b>-</b>              |
| <b>Received balances brought forward</b>                                                                            |                      |                      |                           |                      | <b>213,725,995</b>         | <b>508,256,147</b>            | <b>-</b>                   | <b>-</b>              | <b>-</b>              |
| <b>Receivable balances</b>                                                                                          |                      |                      |                           |                      | <b>318,081,627</b>         | <b>612,108,110</b>            | <b>-</b>                   | <b>-</b>              | <b>-</b>              |
| <b>Grand Total Revenue</b>                                                                                          | <b>9,132,094,484</b> | <b>9,313,718,124</b> | <b>10,642,435,677</b>     | <b>9,901,120,862</b> | <b>10,037,752,683</b>      | <b>11,248,152,673</b>         | <b>10,060,098,084</b>      | <b>10,287,088,249</b> | <b>10,538,443,940</b> |

## MMARY OF EXPENDITURE BY VOTE AND CATEGORY FOR THE FY 2026/2027

| Vote Title                                                                             | Expenditure<br>FY 2023/2024 | Total Revised<br>Budget<br>Estimate FY<br>2024/2025 | Expenditure<br>FY 2024/2025 | Total Budget<br>Estimate FY<br>2025/2026 | Total 1st<br>Revised Budget<br>Estimate FY<br>2025/2026 | Budget Estimates FY 2026/2027 |                            |                              | Development<br>Budget<br>Estimates FY<br>2026/2027 | Total Budget<br>Estimate FY<br>2026/2027 | Allocation<br>Percentage |
|----------------------------------------------------------------------------------------|-----------------------------|-----------------------------------------------------|-----------------------------|------------------------------------------|---------------------------------------------------------|-------------------------------|----------------------------|------------------------------|----------------------------------------------------|------------------------------------------|--------------------------|
|                                                                                        |                             |                                                     |                             |                                          |                                                         | Employee<br>Compensation      | Operation &<br>Maintenance | Total<br>Recurrent<br>Budget |                                                    |                                          |                          |
|                                                                                        | Kshs.                       | Kshs.                                               | Kshs.                       | Kshs.                                    | Kshs.                                                   | Kshs.                         | Kshs.                      | Kshs.                        | Kshs.                                              | Kshs.                                    | %                        |
| Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness                 | 925,252,210                 | 1,114,763,485                                       | 695,329,753                 | 816,244,316                              | 918,082,769                                             | 215,903,416                   | 20,338,483                 | 236,241,899                  | 463,269,837                                        | 699,511,736                              | 7.0%                     |
| Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME) | 253,451,062                 | 503,728,800                                         | 292,114,239                 | 341,871,668                              | 356,173,627                                             | 75,197,182                    | 33,906,063                 | 109,103,245                  | 186,500,602                                        | 295,603,847                              | 2.9%                     |
| Education and Industrial Skills Development                                            | 727,491,287                 | 834,485,780                                         | 669,566,465                 | 804,840,084                              | 898,761,021                                             | 654,334,289                   | 60,678,442                 | 715,012,731                  | 158,444,078                                        | 873,456,809                              | 8.7%                     |
| The County Treasury and Economic Planning                                              | 712,315,063                 | 810,004,995                                         | 743,401,893                 | 696,892,616                              | 666,605,359                                             | 332,249,737                   | 395,094,512                | 727,344,249                  | 85,000,000                                         | 812,344,249                              | 8.1%                     |
| Youth, Sports, Culture, Gender, Creative Arts and Social Services                      | 159,251,267                 | 275,016,138                                         | 223,533,191                 | 234,706,008                              | 301,732,884                                             | 58,563,246                    | 20,533,164                 | 79,096,410                   | 42,738,200                                         | 121,834,610                              | 1.2%                     |
| Transport, Roads and Public Works                                                      | 687,107,814                 | 909,914,163                                         | 868,696,887                 | 788,606,364                              | 943,777,729                                             | 68,548,614                    | 72,466,182                 | 141,014,796                  | 354,673,265                                        | 495,688,061                              | 4.9%                     |
| Public Service Management                                                              | 486,929,936                 | 649,740,739                                         | 628,343,561                 | 747,626,617                              | 1,113,474,579                                           | 297,161,858                   | 449,075,899                | 746,237,757                  | 352,500,000                                        | 1,098,737,757                            | 10.9%                    |
| Lands, Housing and urban Development                                                   | 191,461,407                 | 435,461,211                                         | 320,259,420                 | 241,481,352                              | 573,379,595                                             | 42,867,322                    | 28,073,748                 | 70,941,070                   | 45,000,000                                         | 115,941,070                              | 1.2%                     |
| Busia Municipality                                                                     |                             |                                                     |                             |                                          |                                                         | 12,827,311                    | 10,000,000                 | 22,827,311                   | 201,000,000                                        | 223,827,311                              | 2.2%                     |
| Malaba Municipality                                                                    |                             |                                                     |                             |                                          |                                                         | 5,751,554                     | 10,000,000                 | 15,751,554                   | 46,000,000                                         | 61,751,554                               | 0.6%                     |
| Water, Environment, Irrigation, Natural Resources and Climate Change                   | 414,807,074                 | 1,017,867,020                                       | 501,879,829                 | 889,356,286                              | 1,049,083,173                                           | 104,316,451                   | 20,830,227                 | 125,146,678                  | 560,096,746                                        | 685,243,424                              | 6.8%                     |
| Health Services and Sanitation                                                         | 2,498,905,458               | 2,704,700,987                                       | 2,385,049,485               | 2,949,321,601                            | 2,938,181,663                                           | 2,099,905,333                 | 476,425,782                | 2,576,331,115                | 359,861,769                                        | 2,936,192,884                            | 29.2%                    |
| County Public Service Board                                                            | 100,769,618                 | 120,296,314                                         | 115,447,023                 | 97,884,047                               | 74,370,633                                              | 39,261,139                    | 55,486,735                 | 94,747,874                   | -                                                  | 94,747,874                               | 0.9%                     |
| The Governorship                                                                       | 397,557,370                 | 400,497,971                                         | 370,000,777                 | 380,930,391                              | 370,461,467                                             | 194,456,508                   | 153,024,778                | 347,481,286                  | 31,269,710                                         | 378,750,996                              | 3.8%                     |
| County Assembly                                                                        | 940,959,959                 | 846,454,206                                         | 845,103,562                 | 913,882,566                              | 914,098,045                                             | 517,684,414                   | 351,913,632                | 869,598,046                  | 105,000,000                                        | 974,598,046                              | 9.7%                     |
| County Law Office                                                                      | 85,751,723                  | 82,256,594                                          | 79,840,624                  | 70,364,830                               | 67,297,526                                              | 15,591,630                    | 49,766,862                 | 65,358,492                   |                                                    | 65,358,492                               | 0.6%                     |
| Strategic Partnerships and Digital Economy                                             | 52,076,677                  | 64,960,335                                          | 58,392,353                  | 63,743,937                               | 62,672,603                                              | 35,679,743                    | 19,879,621                 | 55,559,364                   | 70,950,000                                         | 126,509,364                              | 1.3%                     |
| Totals                                                                                 | 8,634,087,925               | 10,770,148,738                                      | 8,796,959,061               | 10,037,752,683                           | 11,248,152,673                                          | 4,770,299,747                 | 2,227,494,130              | 6,997,793,877                | 3,062,304,207                                      | 10,060,098,084                           | 100.0%                   |

## SUMMARY OF EXPENDITURE BY VOTE AND PROGRAMME FOR FY 2026/2027 AND MEDIUM TERM

| Vote Title                                                                                    | Programme (CP)                                     | Revised Budget Estimates | Budget Estimates | 1st Revised Budget Estimates | Budget Estimates | Projected Estimates |              |
|-----------------------------------------------------------------------------------------------|----------------------------------------------------|--------------------------|------------------|------------------------------|------------------|---------------------|--------------|
|                                                                                               |                                                    | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028        | FY 2028/2029 |
|                                                                                               |                                                    | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.               | Kshs.        |
| <b>Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness</b>                 | CP 1: General Administration and support services  | 251,201,831              | 271,088,837      | 277,164,430                  | 236,241,899      | 259,866,089         | 285,852,698  |
|                                                                                               | CP 2: Crop Development                             | 586,698,325              | 371,600,000      | 467,525,301                  | 355,874,949      | 367,912,444         | 381,153,688  |
|                                                                                               | CP 3: Livestock Development                        | 88,600,482               | 57,050,000       | 62,914,504                   | 42,000,000       | 46,200,000          | 50,820,000   |
|                                                                                               | CP 4: Veterinary Development                       | 59,047,173               | 25,500,000       | 21,611,201                   | 12,100,000       | 13,310,000          | 14,641,000   |
|                                                                                               | CP 5: Fisheries and blue economy development       | 83,834,992               | 45,086,560       | 72,911,355                   | 53,294,888       | 58,624,377          | 64,486,814   |
|                                                                                               | CP: Agribusiness development                       | 45,380,682               | 45,918,919       | 15,955,979                   | -                | -                   | -            |
| <b>Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)</b> | CP 6: General Administration and support services  | 98,909,577               | 101,154,564      | 86,044,626                   | 109,103,245      | 104,613,570         | 115,074,926  |
|                                                                                               | CP 7: Trade Development and Investment             | 64,490,000               | 94,300,000       | 99,002,628                   | 136,500,602      | 150,150,662         | 165,165,728  |
|                                                                                               | CP: Fair Trade practices                           | 4,000,000                | -                | -                            | -                | -                   | -            |
|                                                                                               | CP 8: Industrialization                            | 319,329,223              | 133,917,104      | 157,626,373                  | 50,000,000       | 55,000,000          | 60,500,000   |
|                                                                                               | CP: Cooperative Business Development               | 17,000,000               | 12,500,000       | 13,500,000                   | -                | -                   | -            |
| <b>Education and Industrial Skills Development</b>                                            | CP 9: General Administration and support services  | 649,922,923              | 688,840,084      | 685,739,412                  | 715,012,731      | 786,514,004         | 865,165,405  |
|                                                                                               | CP 10: Early Childhood Development Education       | 131,584,493              | 86,000,000       | 194,718,132                  | 126,659,656      | 139,325,622         | 153,258,184  |
|                                                                                               | CP 11: Vocational Training Development             | 52,139,028               | 30,000,000       | 17,464,141                   | 31,784,422       | 34,962,864          | 38,459,151   |
|                                                                                               | CP: Education support                              | 839,336                  | -                | 839,336                      | -                | -                   | -            |
| <b>The County Treasury and Economic Planning</b>                                              | CP 12: General Administration and support services | 764,365,683              | 673,972,960      | 648,685,703                  | 727,344,249      | 789,072,505         | 867,979,756  |
|                                                                                               | CP 13: Public Financial Management                 | 5,800,000                | -                | -                            | 60,000,000       | 66,000,000          | 72,600,000   |
|                                                                                               | CP 14: Economic Policy and Planning                | 39,839,312               | 22,919,656       | 17,919,656                   | 25,000,000       | 27,500,000          | 30,250,000   |
| <b>Youth, Sports, Culture, Gender, Creative Arts and Social Services</b>                      | CP 15: General Administration and support services | 232,647,920              | 209,206,008      | 275,942,853                  | 79,096,410       | 87,006,051          | 95,706,656   |
|                                                                                               | CP 16: Cultural Promotion and Development          | 12,710,463               | 15,000,000       | 5,424,103                    | 5,000,000        | 5,500,000           | 6,050,000    |

| Vote Title                                     | Programme (CP)                                                | Revised Budget Estimates | Budget Estimates | 1st Revised Budget Estimates | Budget Estimates | Projected Estimates |              |
|------------------------------------------------|---------------------------------------------------------------|--------------------------|------------------|------------------------------|------------------|---------------------|--------------|
|                                                |                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028        | FY 2028/2029 |
|                                                |                                                               | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.               | Kshs.        |
|                                                | CP 17 : Child Care, Right and Protection                      | -                        | 5,000,000        | -                            | -                | -                   | -            |
|                                                | CP 18: Youth Empowerment and Development                      | 2,000,000                | 500,000          | 1,998,000                    | 8,700,000        | 4,070,000           | 4,477,000    |
|                                                | CP 19: Promotion and Development of Sports                    | 17,192,600               | 5,000,000        | 16,887,928                   | 29,038,200       | 31,942,020          | 35,136,222   |
|                                                | CP : Promotion and Development of Local Tourism in the County | 5,000,000                | -                | -                            | -                | -                   | -            |
|                                                | CP: Social Services and Development to Vulnerable             | 5,465,155                | -                | 1,480,000                    | -                | -                   | -            |
| <b>Transport, Roads and Public Works</b>       | CP 20: General Administration and support services            | 156,172,152              | 166,747,473      | 157,690,033                  | 141,014,796      | 153,576,276         | 168,933,903  |
|                                                | CP 21: Road Network                                           | 725,245,531              | 480,550,000      | 765,849,208                  | 354,673,265      | 390,140,592         | 429,154,651  |
|                                                | CP: Alternative Transport Infrastructure Development          | 9,200,000                | 8,000,000        | 9,989,384                    | -                | -                   | -            |
|                                                | CP: Building Infrastructure Development                       | 19,296,480               | 3,500,000        | 10,249,104                   | -                | -                   | -            |
| <b>Public Service Management</b>               | CP 22: General Administrative and support services            | 649,740,739              | 747,626,617      | 760,974,579                  | 746,237,757      | 820,861,533         | 902,947,686  |
|                                                | CP 23: Devolution Support                                     | -                        | -                | 352,500,000                  | 352,500,000      | 387,750,000         | 426,525,000  |
| <b>Lands, Housing and Urban Development</b>    | CP 24: General Administrative and support services            | 226,459,548              | 132,981,352      | 223,262,568                  | 70,941,070       | 78,035,177          | 85,838,695   |
|                                                | CP 25: Physical Planning and Land Use Management              | 37,893,510               | 22,500,000       | 24,399,950                   | 5,000,000        | 5,500,000           | 6,050,000    |
|                                                | CP: Urban Management Services                                 | 62,169,042               | 50,000,000       | 14,653,263                   | -                | -                   | -            |
|                                                | CP 26: Housing Development and Management                     | 108,939,111              | 35,000,000       | 311,063,814                  | 40,000,000       | 44,000,000          | 48,400,000   |
| <b>Busia Municipality</b>                      | CP 27: General Administrative and support services            |                          |                  |                              | 22,827,311       | 25,110,042          | 27,621,046   |
|                                                | CP 28: Urban Management Services                              |                          |                  |                              | 201,000,000      | 221,100,000         | 243,210,000  |
| <b>Malaba Municipality</b>                     | CP 29: General Administrative and support services            |                          |                  |                              | 15,751,554       | 17,326,709          | 19,059,380   |
|                                                | CP 30: Urban Management Services                              |                          |                  |                              | 46,000,000       | 21,967,000          | 24,163,700   |
| <b>Water, Environment, Irrigation, Natural</b> | CP 31: General Administrative and support services            | 151,654,907              | 166,856,286      | 158,655,750                  | 125,146,678      | 137,661,346         | 151,427,480  |

| Vote Title                                 | Programme (CP)                                     | Revised Budget Estimates | Budget Estimates     | 1st Revised Budget Estimates | Budget Estimates      | Projected Estimates   |                       |
|--------------------------------------------|----------------------------------------------------|--------------------------|----------------------|------------------------------|-----------------------|-----------------------|-----------------------|
|                                            |                                                    | FY 2024/2025             | FY 2025/2026         | FY 2025/2026                 | FY 2026/2027          | FY 2027/2028          | FY 2028/2029          |
|                                            |                                                    | Kshs.                    | Kshs.                | Kshs.                        | Kshs.                 | Kshs.                 | Kshs.                 |
| Resources and Climate Change               | CP 32: Water Supply Services                       | 332,125,179              | 173,400,000          | 264,817,226                  | 180,954,695           | 199,050,165           | 218,955,181           |
|                                            | CP 33: Environmental Management and Protection     | -                        | -                    | -                            | 19,970,000            | 21,967,000            | 24,163,700            |
|                                            | CP 34: Environmental Conservation and Management   | 9,192,725                | 26,100,000           | 16,134,205                   | 6,568,250             | 7,225,075             | 7,947,583             |
|                                            | CP 35: Natural Resource Management                 | -                        | 2,000,000            | 2,000,000                    | 5,000,000             | 5,500,000             | 6,050,000             |
|                                            | CP 36: Climate Change Mitigation and Adaptation    | 442,233,404              | 484,000,000          | 484,000,000                  | 277,000,000           | 304,700,000           | 335,170,000           |
|                                            | CP 37: Irrigation and Land Reclamation Services    | 3,925,275                | -                    | 4,420,475                    | 21,460,951            | 23,607,046            | 25,967,751            |
|                                            | CP 38: Energy Development                          | 78,735,530               | 37,000,000           | 119,055,516                  | 49,142,850            | 54,057,135            | 59,462,849            |
| Health Services and Sanitation             | CP 39: General Administration and support services | 2,243,308,961            | 2,053,694,979        | 2,053,694,979                | 2,099,905,333         | 2,305,571,760         | 2,536,128,936         |
|                                            | CP 40: Curative and Rehabilitative Services        | 282,496,766              | 710,295,688          | 586,550,918                  | 390,860,075           | 422,808,936           | 465,089,830           |
|                                            | CP 41: Preventive and Promotive Health Services    | 176,908,470              | 185,330,934          | 297,935,766                  | 445,427,476           | 489,970,224           | 538,967,246           |
| County Public Service Board                | CP 42: General Administration and support services | 120,296,314              | 97,884,047           | 74,370,633                   | 94,747,874            | 104,222,661           | 114,644,928           |
| Governorship                               | CP 43: General Administration and support services | 374,048,916              | 352,930,391          | 353,731,177                  | 347,481,286           | 382,229,415           | 418,802,390           |
|                                            | CP 44: Disaster Risk Management                    | 26,449,055               | 28,000,000           | 16,730,290                   | 31,269,710            | 34,396,681            | 37,836,349            |
| County Assembly                            | CP 45: General Administration and support services | 804,254,206              | 859,382,566          | 859,598,045                  | 869,598,046           | 929,009,820           | 1,021,910,802         |
|                                            | CP 46: Legislation, Representation and Oversight   | 42,200,000               | 54,500,000           | 54,500,000                   | 105,000,000           | 115,500,000           | 127,050,000           |
| County Law Office                          | CP 47: General Administration and support services | 82,256,594               | 70,364,830           | 67,297,526                   | 65,358,492            | 71,894,341            | 79,083,775            |
| Strategic Partnerships and Digital Economy | CP 48: General Administration and support services | 58,960,335               | 55,743,937           | 51,678,603                   | 55,559,364            | 61,115,300            | 67,226,830            |
|                                            | CP 49: Information Communication Technology        | 6,000,000                | 8,000,000            | 10,994,000                   | 70,950,000            | 78,045,000            | 85,849,500            |
|                                            | <b>Total Expenditure</b>                           | <b>10,768,161,948</b>    | <b>9,906,943,792</b> | <b>11,248,152,673</b>        | <b>10,060,098,084</b> | <b>10,941,469,440</b> | <b>12,010,416,418</b> |

# 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 resource 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 are fundamentally anchored in deliberate efforts to strengthen agricultural production systems, enhance livelihoods, and guarantee consistent access to nutritious food. In this regard, the sector places strong emphasis on improving the productivity and sustainability of crops, livestock, and fisheries as a means of safeguarding household incomes while ensuring the availability and accessibility of quality food for all.

Central to this approach is the transformation of agriculture into a modern, efficient, and market-oriented sector. This transformation is pursued through the institutional organization of the sector, alongside the development of robust production and marketing infrastructure designed to support sustainable and efficient agricultural practices. By strengthening institutional frameworks and value chains, the sector seeks to create a conducive environment for farmers to thrive and for agricultural outputs to reach markets effectively.

Equally important is the facilitation of increased production, productivity, and profitability of farming enterprises. This involves the adoption of improved technologies, better farming practices, and enhanced access to inputs and extension services. Through these measures, farmers are empowered not only to produce more but also to derive greater economic value from their activities, thereby improving their overall livelihoods.

In addition, the sector is committed to establishing an enabling policy and regulatory environment that supports agriculture-driven economic transformation within communities. Sound policies and regulations are essential in attracting investment, promoting innovation, and ensuring fair and competitive agricultural markets.

To further stimulate rural economic growth and strengthen value addition, the sector has prioritized key value chains, including cotton and edible oils such as seed cotton, groundnuts, sunflower, sesame, and soybean. Other priority areas include rice, dairy, poultry, and fish farming. These enterprises are strategically selected to enhance income generation while ensuring a steady supply of raw materials to the County Aggregation and Industrial Park (CAIP), thereby fostering agro-industrial development.

At the same time, staple food crops such as maize, finger millet, and beans continue to be cultivated primarily to meet household consumption and nutritional needs. Their production remains vital in addressing food security at the household level and in promoting balanced diets among rural populations.

Ultimately, the sector's interventions are geared towards significantly reducing poverty levels within rural communities in Busia County. Specifically, the goal is to halve the proportion of the population living below the international poverty line of \$1.25 per day. This objective is closely aligned with United Nations Sustainable Development Goal Target 1.1, which seeks to eradicate extreme poverty for all people everywhere by the year 2030. Through these comprehensive and integrated strategies, the sector aspires to build resilient livelihoods, enhance food security, and drive sustainable socio-economic development.

## Budget Allocations and Expenditure Trends for FY 2022/2023-FY 2024/2025.

| Budget Allocation and Expenditure Trends from FY 2021/2022-FY 2023/2024 |                      |                    |                 |
|-------------------------------------------------------------------------|----------------------|--------------------|-----------------|
| Expenditure item                                                        | Budget Amount        | Actual Expenditure | Absorption Rate |
| <b>FY 2022/2023</b>                                                     |                      |                    |                 |
| Employee Compensation                                                   | 188,802,115          | 188,802,385        | 100             |
| Operations and Maintenance(O&M)                                         | 69,412,159           |                    |                 |
| Development                                                             | 381,330,931          |                    |                 |
| <b>Total</b>                                                            | <b>639,545,205</b>   |                    |                 |
| <b>FY 2023/2024</b>                                                     |                      |                    |                 |
| Employee Compensation                                                   | 188,802,115          | 188,802,115        | 100             |
| Operations and Maintenance(O&M)                                         | 74,091,760           |                    |                 |
| Development                                                             | 466,948,206          |                    |                 |
| <b>Total</b>                                                            | <b>729,842,081</b>   |                    |                 |
| <b>FY 2024/2025</b>                                                     |                      |                    |                 |
| Employee Compensation                                                   | 188,862,848          | 188,802,385        | 100             |
| Operations and Maintenance(O&M)                                         | 6,233,893            |                    |                 |
| Development                                                             | 863,561,654          |                    |                 |
| <b>Total</b>                                                            | <b>1,058,658,395</b> | <b>188,862,848</b> |                 |

## Major Achievements for FY 2023/2024- FY 2024/2025.

### I.Key Achievements

In the year under review, the department through its county programs and donor funded projects recorded the following achievements;

**Under crops directorate,** A major milestone was achieved through the **Mechanization Program**, where a total of **2,290 acres of land were ploughed** for farmers at a **subsidized rate of KES 2,500 per acre**, compared to the **market rate of KES 4,000 per acre**. This initiative, which covered all wards across the county and directly benefited **1,381 farming households**, facilitated **timely land preparation**, a critical factor for improved crop yields. Recognizing the growing demand for mechanized agriculture, the directorate made significant investments to bridge the existing service gap. In the reporting period, the county **procured 13 additional tractors, 13-disc ploughs, 4 rotavators specifically for paddy rice farmers, and one rice planter**. These efforts are aligned with the broader objective of enhancing access to **cost-effective, efficient, and timely land preparation services** across the county. In parallel, under the **Input Access Programme**—an initiative designed to support resource-poor farmers in accessing high-quality agricultural inputs—the directorate undertook extensive **capacity building through on-farm demonstrations, Field Days, and agricultural exhibitions**. These platforms provided opportunities for farmers to gain hands-on knowledge on best practices and modern technologies to improve productivity. To further support the program, the directorate procured and distributed the following certified quality inputs; maize 66.23 tons, cassava cuttings

9 ton, Nyota beans 2.266 tons, cotton 27.213 tons, 4.44 tons, soya bean 5 tons, sunflower 4.044 tons, groundnuts 4.44 tons. These inputs significantly contributed to surpassing production targets. **Edible oil and industrial crop production increased from the targeted 10,200 tons to 10,736 tons**, while **food crop production rose from a target of 423,240 tons to 462,954 tons**. These gains have not only enhanced household incomes but also **strengthened food and nutrition security** within the county.

**Under Agribusiness Directorate**, significant strides were made to enhance farmer productivity and promote commercial agriculture in Busia County. During the long rains season, the directorate, in collaboration with the national government through the **e-voucher subsidy program**, oversaw the **distribution of 16,598 bags of subsidized fertilizer**, amounting to **830 tons**. This included **7,830 bags of planting fertilizer** and **8,768 bags of top-dressing fertilizer**, distributed through strategically located last-mile input stores. The timely provision of these inputs ensured that farmers accessed fertilizer at critical stages of crop development, leading to **improved crop establishment, higher yields, and strengthened food and nutrition security** across the county. In addition to input support, the directorate is spearheading the development of the **Busia County Agribusiness Strategy**, a key policy framework aimed at transforming the agricultural sector into a **competitive, commercial, market-driven, and resilient industry**. The strategy seeks to unlock the full potential of **priority value chains, promote value addition and agro-processing, and increase the participation of youth and women in agribusiness**.

Under Fisheries Directorate, A total of **176 metric tons of fish** were produced, supported by investments in smallholder cluster production. The County produced approximately **700,000 fingerlings**, facilitated by operational hatcheries at Wakhungu, Hydro Victoria, and Okerebwa. Progress was also made in enhancing cold chain capacity, with **one fish cold chain facility established** at Mulukoba, with another planned for FY 2025/2026. The number of households benefiting from fisheries interventions rose to **1,326**, reflecting the successful implementation of aquaculture support programs. These efforts significantly contributed to employment, food security, and income generation, particularly in fishing communities.

Under Livestock, the **dairy subsector** maintained steady growth, with annual milk production reaching **39.7 million litres (95% achievement)**. This performance was supported by improved feeding practices, enhanced extension services, and better livestock husbandry. In the area of **fodder development**, **1,444 tons** were produced with a total value of **KES 10.314**

**million.** Notably, **Super Napier grass** was established on 12 acres under rain-fed conditions, yielding an average of **120 tons per acre**, contributing the bulk of green fodder produced. The **poultry subsector** recorded outstanding performance with a total of **3,816.2 metric tons of poultry meat** being produced. Indigenous chicken accounted for **3,560.7 MT**, driven by increased adoption due to low production costs, high market demand, and adaptability to local conditions. Broiler production contributed **255.5 MT**, reflecting consistent growth in commercial poultry farming. The poultry meat produced was valued at **KES 1.602 billion**. Additionally, **79,500 improved chicks** were produced, valued at **KES 7.95 million**. Production was led by **individual farmers (70,000 chicks)**, **Mudembi Poultry Park (3,500 chicks)**, and **Spider Poultry Network CBO (6,000 chicks)**.

**Under the Veterinary Directorate**, significant strides were made in improving animal health, breeding services, and public health safeguards. Over 4,500 animals were routinely sprayed with acaricides across the county, a key intervention in the effective control of tick-borne diseases. Additionally, the directorate carried out mass screening and treatment, reaching 1,200 animals with dewormers and anti-trypanosomiasis prophylaxis. These efforts led to a 30% reduction in reported cases of vector-borne diseases and contributed to improved overall livestock productivity and health. In support of animal breeding and genetic improvement, 640 households benefited from the Livestock Improvement Program, with 850 animals served through Artificial Insemination (AI). These services are expected to produce over 500 crossbred calves, which are projected to enhance productivity and greater resilience to local environmental conditions. To promote meat safety and public health, the directorate inspected over 14,250 carcasses at 40 licensed slaughter facilities countywide under the Meat Hygiene Program. Furthermore, to strengthen routine meat inspection operations, 14 county meat inspectors were equipped with standard inspection gear, improving hygiene standards, operational efficiency, and ensuring the safety of both inspectors and consumers.

Under National Agricultural Value Chain Development Project (NAVCDP), **30,479 farmers** were successfully reached, surpassing the initial target of **7,600**. These beneficiaries accessed a variety of agricultural services, including extension support, capacity-building sessions, mechanization, and the promotion of **Technologies, Innovations and Management Practices (TIMPs)**. The outreach was implemented through grassroots-based structures such as **Common Interest Groups (CIGs)**, **Vulnerable and Marginalized Groups (VMGs)**, **Farmer Producer Organizations (FPOs)**, and **SACCOs**, ensuring inclusive participation and

widespread impact. A major highlight was the **successful facilitation of 15,213 farmers** through the **e-voucher system**, enabling access to subsidized fertilizer. In support of financial inclusion and institutional strengthening, the project disbursed **KSh 24.5 million in Inclusion Grants** to 35 ward-based SACCOs, each receiving KSh 700,000. These funds were critical for the initial setup, member mobilization, and operationalization of the SACCOs. The project also laid the groundwork for additional grants to FPOs, with proposals already developed and undergoing vetting by the National Project Coordination Unit (NPCU). Furthermore, the NAVCDP trained and **onboarded 245 agripreneurs**, distributed equally across all wards, to act as last-mile service providers and extension agents. These agripreneurs play a pivotal role in promoting sustainable agricultural practices and improving outreach and service delivery to farmers. While the physical development of market infrastructure was still in the planning and proposal stages—such as the construction of a modern livestock market in Bumala foundational work on these components indicated forward momentum in enhancing value chain integration and market access

**Kenya Livestock Commercialization Project (KeLCoP)** successfully integrated 5,901 livestock farming households into poultry and dairy goat value chains out of a targeted 10,640. The remaining 4,739 households are set to be onboarded during the third phase of beneficiary selection. Additionally, 45 groups benefitted from the issuance of livestock assets. Among these, 31 groups received 17,000 chicks along with start-up feeds in Amukura East, Bunyala North, Elugulu and Namboboto Nambuku Wards, two groups in Elugulu received 50 dairy goats and fodder planting materials, while 11 groups in Amukura East, Bunyala North, and Namboboto Nambuku received 71 meat goats and associated fodder planting inputs. Efforts to increase participation of ultra-poor households in the value chains saw 160 of the targeted 210 households mentored and issued with poultry and dairy goat packages, with the shortfall attributed to resource constraints. Furthermore, 100 ultra-poor households were supported with homestead food production packages, including one-month-old chicks, start-up feeds, and kitchen garden inputs—exceeding the initial target of 40. One out of two planned livestock markets—Nambale—has been successfully upgraded, while the Funyula livestock sale yard is currently at the procurement stage. To enhance digital market participation, 160 farmer groups were registered in the database and are actively engaged in Multi-Stakeholder Platforms (MSPs), including 80 stakeholders from poultry and 80 from dairy/meat goat value chains. Lastly, business and income-generation training were delivered to 880 individuals, surpassing

the target of 500. These trainings were conducted through 44 groups, each averaging 20 members.

**Under Aquaculture Business Development Program (ABDP)**, a total of 1,326 households, were reached with inputs and extension services. This includes 454 first-phase beneficiaries, 512 second-phase beneficiaries, and 360 cage culture beneficiaries. The expansion demonstrates the program's strong outreach and increasing adoption among rural communities. A total of 64 groups have been recruited under the program, (40 smallholder aquaculture groups and 24 cage culture groups), indicating diversification in production systems and improved mobilization of aquaculture stakeholders.

#### **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.

## Major Services/Outputs to be provided in the FY 2026/2027-2028/2029 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 01: General Administration and Support Services.

To facilitate the Coordination of all programs within the department.

#### CP 02: Crop Development

To increase Crop Production and Productivity under Mechanization.

#### CP 03: Livestock Production Infrastructure.

To increase Livestock Production.

#### CP 04: Veterinary Infrastructure Development.

To Improve Animal Health and enhance Food safety.

#### CP 05: Fisheries and Blue Economy Development.

To Promote Fisheries Infrastructure and Aquaculture development.

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.2,242,378,846** For the FY 2026/27, **Ksh. 699,511,736** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.745,912,910** and **Ksh. 796,954,201** respectively.

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

| Programme                                                                                                                      | Delivery Unit     | Key Outputs                         | Key Performance Indicators                                | Baseline FY 2025/2026 | Planned Target FY 2026/2027 | FY 2027/2028 | FY 2028/2029 |
|--------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------|-----------------------------------------------------------|-----------------------|-----------------------------|--------------|--------------|
| CP 1.0: Administrative Support Services Total                                                                                  | HQ                | Improved and High-Quality Services  | % achievement of the set Programmes Target                | 100%                  | 100%                        | 100%         | 100%         |
| 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 | 8,500                 | 12,500                      | 10,285       | 10,799       |
| CSP 2.1 Input Access                                                                                                           | Smart Agriculture | Increased Acreage under oil crops   | Acreage under Cotton                                      | 8,886                 | 4,443                       | 10,752       | 11,290       |
|                                                                                                                                |                   |                                     | Acreage under groundnuts                                  | 12,500                | 6,250                       | 15,125       | 15,881       |
|                                                                                                                                |                   |                                     | Acreage under Sesame                                      | 5,000                 | 2,500                       | 6,050        | 6,353        |
|                                                                                                                                |                   |                                     | Acreage under Soyabeans                                   | 10,820                | 5,410                       | 13,092       | 13,747       |

| Programme                                                               | Delivery Unit          | Key Outputs                                                                                                             | Key Performance Indicators                                                    | Baseline FY 2025/2026 | Planned Target FY 2026/2027 | FY 2027/2028 | FY 2028/2029 |
|-------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------|-----------------------------|--------------|--------------|
|                                                                         |                        |                                                                                                                         | Acreage under sunflower production.                                           | 5,000                 | 2,500                       | 6,050        | 6,353        |
|                                                                         |                        | Production Volume (Tonnage) for Oil crops increased                                                                     | Tonnage of cotton produced.                                                   | 5,332                 | 2,666                       | 6,452        | 6,775        |
|                                                                         |                        |                                                                                                                         | Tonnage of groundnuts produced.                                               | 10,000                | 5,000                       | 12,100       | 12,705       |
|                                                                         |                        |                                                                                                                         | Tonnage of Sesame produced                                                    | 3,000                 | 1,500                       | 3,630        | 3,812        |
|                                                                         |                        |                                                                                                                         | Tonnage of Soyabeans produced.                                                | 5,410                 | 2,705                       | 6,546        | 6,873        |
|                                                                         |                        |                                                                                                                         | Tonnage of Sunflower produced.                                                | 2,800                 | 1,400                       | 3,388        | 3,557        |
|                                                                         |                        | Increased acreage under Food crops                                                                                      | Acreage under maize                                                           | 135,000               | 67,500                      | 163,350      | 171,518      |
|                                                                         |                        |                                                                                                                         | Acreage under Rice                                                            | 6,694                 | 3,347                       | 8,100        | 8,505        |
|                                                                         |                        |                                                                                                                         | Acreage under Cassava                                                         | 30,845                | 15,423                      | 37,322       | 39,188       |
|                                                                         |                        |                                                                                                                         | Acreage under Finger millet                                                   | 8,333                 | 4,167                       | 10,083       | 10,587       |
|                                                                         |                        | Production Volume (Tonnage) for Food crops increased                                                                    | Tonnage of maize produced.                                                    | 129,600               | 64,800                      | 156,816      | 164,657      |
|                                                                         |                        |                                                                                                                         | Number of 90k bags of maize produced                                          | 1,440,000             | 720,000                     | 1,742,400    | 1,829,520    |
|                                                                         |                        |                                                                                                                         | Number of 90kg bags per acre produced                                         | 12                    | 6                           | 15           | 16           |
|                                                                         |                        |                                                                                                                         | Tonnage of Rice Produced (Paddy)                                              | 16,066                | 8,033                       | 19,440       | 20,412       |
|                                                                         |                        |                                                                                                                         | Tonnage of Cassava produced                                                   | 222,084               | 111,042                     | 268,722      | 282,158      |
|                                                                         |                        |                                                                                                                         | Tonnage of Finger millet produced                                             | 3,333                 | 1,667                       | 4,033        | 4,235        |
| <b>CSP 2.2 National Agricultural Development Project</b>                | Smart Agriculture      |                                                                                                                         | Number of Beneficiaries / Farmers Reached with Agricultural Assets or service |                       |                             |              | -            |
| <b>CP3: Livestock Development</b>                                       |                        |                                                                                                                         |                                                                               |                       |                             |              | -            |
| <b>Programme outcome: Increased Livestock Production and Marketing</b>  |                        |                                                                                                                         |                                                                               |                       |                             |              | -            |
| <b>CSP 3.0 Livestock Production Infrastructure</b>                      | Livestock Production   | Livestock production infrastructure established.                                                                        | Number of dairy parks completed and operationalized.                          | 2                     | 1                           | 2            | 2            |
|                                                                         | Livestock Production   | Purchase and Installation of poultry Hatching machines                                                                  | Number of poultry Hatching machines Purchased                                 | 10                    | 5                           | 12           | 13           |
|                                                                         | Livestock Production   | Purchase of Heifers                                                                                                     | Number of Heifers purchased                                                   | 100                   | 50                          | 121          | 127          |
| <b>CSP 3.2 Kenya Livestock Commercialization Project</b>                | 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.     | 3,000                 | 2,700                       | -            | -            |
| <b>CP 4: Veterinary Development</b>                                     |                        |                                                                                                                         |                                                                               |                       |                             |              | -            |
| <b>Programme Outcome: Improved Livestock Production and Food Safety</b> |                        |                                                                                                                         |                                                                               |                       |                             |              | -            |
| <b>CSP 4.1 Veterinary Infrastructure Development</b>                    | Veterinary Development | Livestock vaccinated against common livestock diseases                                                                  | Number of cattle vaccinated against Lumpy Skin Disease                        | 10,000                | 5,000                       | 130,000      | 136,500      |
|                                                                         |                        |                                                                                                                         | Number of cattle vaccinated against Anthrax and Black quarter                 | 7,000                 | 3,500                       | 130,000      | 136,500      |
|                                                                         |                        |                                                                                                                         | Number of goats vaccinated against Anthrax and Black quarter                  | 3,000                 | 1,500                       | 1,400        | 1,470        |
|                                                                         |                        |                                                                                                                         | Number of sheep vaccinated against Anthrax and Black quarter                  | 1,000                 | 500                         | 1,400        | 1,470        |

| Programme                                                  | Delivery Unit          | Key Outputs                | Key Performance Indicators                                                            | Baseline FY 2025/2026 | Planned Target FY 2026/2027 | FY 2027/2028 | FY 2028/2029 |
|------------------------------------------------------------|------------------------|----------------------------|---------------------------------------------------------------------------------------|-----------------------|-----------------------------|--------------|--------------|
|                                                            |                        |                            | Number of cattle vaccinated against Foot and Mouth Disease                            | 3,500                 | 1,700                       | 130,000      | 136,500      |
|                                                            |                        |                            | Number of goats vaccinated against Foot and Mouth Disease                             | 1,200                 | 600                         | 14,000       | 14,700       |
|                                                            |                        |                            | Number of sheep vaccinated against Foot and Mouth Disease                             | 600                   | 300                         | 14,000       | 14,700       |
|                                                            |                        |                            | Number of poultry vaccinated against Newcastle disease and Fowl pox disease           | 400,000               | 200,000                     | 800,000      | 840,000      |
|                                                            |                        |                            | Number of dogs and cats vaccinated against rabies                                     | 1,000                 | 500                         | 1,210        | 1,271        |
|                                                            |                        |                            | Number of animals sprayed                                                             | 10,000                | 5,000                       | 12,100       | 12,705       |
|                                                            |                        | Slaughter houses renovated | Number of abattoirs renovated                                                         | 2                     | 1                           | 2            | 2            |
|                                                            |                        |                            | Number of meat slaughter and handling equipment installed                             | 150                   | 70                          | 182          | 191          |
| <b>CSP 4.2 Livestock Breed Improvement</b>                 | Veterinary Development | Improved animal breeds     |                                                                                       |                       |                             |              | -            |
|                                                            |                        |                            | Number of liquid nitrogen Purchased                                                   | 2,000                 | 0                           | 2,420        | 2,541        |
|                                                            |                        |                            | Number of AI equipment and Vials of hormones under the heat synchronization purchased | 35                    | 0                           | 42           | 44           |
| <b>CP 5: Fisheries and Blue Economy Development</b>        |                        |                            | Number of fingerlings produced, Value of Fingerlings                                  | 700,000               | 800,000                     | 1,100,000    | 1,155,000    |
| CSP 5.1 Fisheries Aquaculture and Blue economy development |                        |                            | Quantity of fish feeds produced (kgs)                                                 | 27,000                | 29,700                      | 32,670       | 34,304       |

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

| County Programme (CP)                                    | County Sub Programme (CSP)                                                     | Budget Estimates | Revised Budget Estimates | Budget Estimates | 1st Revised Budget Estimates | Budget Estimates | Projections  |              |
|----------------------------------------------------------|--------------------------------------------------------------------------------|------------------|--------------------------|------------------|------------------------------|------------------|--------------|--------------|
|                                                          |                                                                                | FY 2024/2025     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028 | FY 2028/2029 |
|                                                          |                                                                                | Kshs.            | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.        | Kshs.        |
| <b>CP 1: General Administration and support services</b> | <b>CSP 1.1: Administrative support service</b>                                 | 281,770,906      | 251,201,831              | 271,088,837      | 277,164,430                  | 236,241,899      | 259,866,089  | 285,852,698  |
| <b>CP 2: Crop Development</b>                            | <b>CSP 2.1: Mechanization Services</b>                                         | 90,000,000       | 60,700,000               | 57,000,000       | 7,000,000                    | 40,060,344       | 44,066,378   | 48,473,016   |
|                                                          | <b>CSP 2.2: Input Access</b>                                                   | 92,800,000       | 96,482,222               | 74,100,000       | 212,775,301                  | 80,314,605       | 88,346,066   | 97,180,672   |
|                                                          | <b>CSP 2.3: National Agricultural Value Chain Development Project (NAVCDP)</b> | 250,000,000      | 429,516,103              | 240,500,000      | 247,750,000                  | 235,500,000      | 235,500,000  | 235,500,000  |
| <b>CP 3: Livestock Development</b>                       | <b>CSP 3.1: Livestock Production Infrastructure</b>                            | 10,300,000       | 8,300,000                | 18,500,000       | 23,368,614                   | 8,500,000        | 9,350,000    | 10,285,000   |
|                                                          | <b>CSP: Pasture and Fodder Development</b>                                     | 8,000,000        | 12,139,350               | -                | 995,890                      | -                | -            | -            |

| County Programme (CP)                        | County Sub Programme (CSP)                                  | Budget Estimates | Revised Budget Estimates | Budget Estimates | 1st Revised Budget Estimates | Budget Estimates | Projections  |              |
|----------------------------------------------|-------------------------------------------------------------|------------------|--------------------------|------------------|------------------------------|------------------|--------------|--------------|
|                                              |                                                             | FY 2024/2025     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028 | FY 2028/2029 |
|                                              |                                                             | Kshs.            | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.        | Kshs.        |
|                                              | CSP 3.2: Kenya Livestock Commercialization Project (KeLCoP) | 38,500,000       | 68,161,132               | 38,550,000       | 38,550,000                   | 33,500,000       | 36,850,000   | 40,535,000   |
| CP 4: Veterinary Development                 | CSP 4.1: Veterinary Infrastructure Development              | 15,500,000       | 56,077,573               | 20,500,000       | 21,611,201                   | 10,000,000       | 11,000,000   | 12,100,000   |
|                                              | CSP 4.2: Livestock Breed Improvement                        | 3,000,000        | 2,969,600                | 5,000,000        | -                            | 2,100,000        | 2,310,000    | 2,541,000    |
| CP 5: Fisheries and blue economy development | CSP 5.1: Fisheries infrastructure development               | 34,500,000       | 38,663,872               | 22,500,000       | 50,324,795                   | 53,294,888       | 58,624,377   | 64,486,814   |
|                                              | CSP : Aquaculture Business Development Programme            | 23,436,465       | 45,171,120               | 22,586,560       | 22,586,560                   | -                | -            | -            |
| CP : Agribusiness development                | CSP : Agribusiness Infrastructure Development               | 103,000,000      | 25,380,682               | 45,918,919       | 15,955,979                   | -                | -            | -            |
|                                              | CSP : Credit access program                                 | 25,000,000       | 20,000,000               | -                | -                            | -                | -            | -            |
| Total Vote                                   |                                                             | 975,807,371      | 1,114,763,485            | 816,244,316      | 918,082,769                  | 699,511,736      | 745,912,910  | 796,954,201  |

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

| Expenditure Category                | Budget Estimates | Revised Budget Estimates | Budget Estimates | 1st Revised Budget Estimates | Budget Estimates | Budget Projections |              |
|-------------------------------------|------------------|--------------------------|------------------|------------------------------|------------------|--------------------|--------------|
|                                     | FY 2024/2025     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028       | FY 2028/2029 |
|                                     | Kshs.            | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.              | Kshs.        |
| Current Expenditure                 | 281,770,906      | 251,201,831              | 271,088,837      | 277,164,430                  | 236,241,899      | 259,866,089        | 285,852,698  |
| Compensation to Employees           | 207,574,238      | 188,862,848              | 216,007,110      | 216,007,110                  | 215,903,416      | 237,493,758        | 261,243,133  |
| Use of Goods and Services           | 71,689,891       | 60,832,206               | 52,081,727       | 58,208,711                   | 17,390,070       | 19,129,077         | 21,041,985   |
| Acquisition of Non-Financial Assets | 2,506,777        | 1,506,777                | 3,000,000        | 2,948,609                    | 2,948,413        | 3,243,254          | 3,567,580    |
| Social Benefits                     | -                | -                        | -                | -                            | -                | -                  | -            |
| Grants, transfers and subsidies     | -                | -                        | -                | -                            | -                | -                  | -            |
| Capital Expenditure                 | 694,036,465      | 863,561,654              | 545,155,479      | 640,918,340                  | 463,269,837      | 486,046,821        | 511,101,503  |
| Use of Goods and Services           | -                | 4,139,350                | -                | 995,890                      | -                | -                  | -            |
| Acquisition of Non-Financial Assets | 285,536,465      | 316,364,387              | 255,186,560      | 342,666,471                  | 194,269,837      | 213,696,821        | 235,066,503  |
| Grants, transfers and subsidies     | 408,500,000      | 543,057,917              | 289,968,919      | 297,255,979                  | 269,000,000      | 272,350,000        | 276,035,000  |
| Total Expenditure                   | 975,807,371      | 1,114,763,485            | 816,244,316      | 918,082,769                  | 699,511,736      | 745,912,910        | 796,954,201  |

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

| County Programme (CP)                             | County Sub Programme (CSP)                                              | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |             |
|---------------------------------------------------|-------------------------------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------|
|                                                   |                                                                         | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.       |
| CP 1: General Administration and support services | CSP 1.1: Administrative support service                                 | 281,770,906                   | 251,201,831                           | 271,088,837                   | 277,164,430                               | 236,241,899                   | 259,866,089                                       | 285,852,698 |
|                                                   | Compensation to Employees                                               | 207,574,238                   | 188,862,848                           | 216,007,110                   | 216,007,110                               | 215,903,416                   | 237,493,758                                       | 261,243,133 |
|                                                   | Use of Goods and Services                                               | 71,689,891                    | 60,832,206                            | 52,081,727                    | 58,208,711                                | 17,390,070                    | 19,129,077                                        | 21,041,985  |
|                                                   | Acquisition of Non-Financial Assets                                     | 2,506,777                     | 1,506,777                             | 3,000,000                     | 2,948,609                                 | 2,948,413                     | 3,243,254                                         | 3,567,580   |
|                                                   | Social Benefits                                                         | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
| CP 2: Crop Development                            | CSP 2.1: Mechanization Services                                         | 90,000,000                    | 60,700,000                            | 57,000,000                    | 7,000,000                                 | 40,060,344                    | 44,066,378                                        | 48,473,016  |
|                                                   | Acquisition of Non-Financial Assets                                     | 90,000,000                    | 60,700,000                            | 57,000,000                    | 7,000,000                                 | 40,060,344                    | 44,066,378                                        | 48,473,016  |
|                                                   | CSP 2.2: Input Access                                                   | 92,800,000                    | 96,482,222                            | 74,100,000                    | 212,775,301                               | 80,314,605                    | 88,346,066                                        | 97,180,672  |
|                                                   | Acquisition of Non-Financial Assets                                     | 92,800,000                    | 96,482,222                            | 74,100,000                    | 212,775,301                               | 80,314,605                    | 88,346,066                                        | 97,180,672  |
|                                                   | CSP 2.3: National Agricultural Value Chain Development Project (NAVCDP) | 250,000,000                   | 429,516,103                           | 240,500,000                   | 247,750,000                               | 235,500,000                   | 235,500,000                                       | 235,500,000 |
|                                                   | Grants, transfers and subsidies                                         | 250,000,000                   | 429,516,103                           | 240,500,000                   | 247,750,000                               | 235,500,000                   | 235,500,000                                       | 235,500,000 |
| CP 3: Livestock Development                       | CSP 3.1: Livestock Production Infrastructure                            | 10,300,000                    | 8,300,000                             | 18,500,000                    | 23,368,614                                | 8,500,000                     | 9,350,000                                         | 10,285,000  |
|                                                   | Acquisition of Non-Financial Assets                                     | 10,300,000                    | 8,300,000                             | 18,500,000                    | 23,368,614                                | 8,500,000                     | 9,350,000                                         | 10,285,000  |
|                                                   | CSP: Pasture and Fodder Development                                     | 8,000,000                     | 12,139,350                            | -                             | 995,890                                   | -                             | -                                                 | -           |
|                                                   | Use of Goods and Services                                               | -                             | 4,139,350                             | -                             | 995,890                                   | -                             | -                                                 | -           |
|                                                   | Acquisition of Non-Financial Assets                                     | 8,000,000                     | 8,000,000                             | -                             | -                                         | -                             | -                                                 | -           |
|                                                   | CSP 3.2: Kenya Livestock Commercialization Project (KelCoP)             | 38,500,000                    | 68,161,132                            | 38,550,000                    | 38,550,000                                | 33,500,000                    | 36,850,000                                        | 40,535,000  |
|                                                   | Grants, transfers and subsidies                                         | 38,500,000                    | 68,161,132                            | 38,550,000                    | 38,550,000                                | 33,500,000                    | 36,850,000                                        | 40,535,000  |
| CP 4: Veterinary Development                      | CSP 4.1: Veterinary Infrastructure Development                          | 15,500,000                    | 56,077,573                            | 20,500,000                    | 21,611,201                                | 10,000,000                    | 11,000,000                                        | 12,100,000  |
|                                                   | Acquisition of Non-Financial Assets                                     | 15,500,000                    | 56,077,573                            | 20,500,000                    | 21,611,201                                | 10,000,000                    | 11,000,000                                        | 12,100,000  |
|                                                   | CSP 4.2: Livestock Breed Improvement                                    | 3,000,000                     | 2,969,600                             | 5,000,000                     | -                                         | 2,100,000                     | 2,310,000                                         | 2,541,000   |
|                                                   | Acquisition of Non-Financial Assets                                     | 3,000,000                     | 2,969,600                             | 5,000,000                     | -                                         | 2,100,000                     | 2,310,000                                         | 2,541,000   |
| CP 5: Fisheries and blue economy development      | CSP 5.1: Fisheries infrastructure development                           | 34,500,000                    | 38,663,872                            | 22,500,000                    | 50,324,795                                | 53,294,888                    | 58,624,377                                        | 64,486,814  |
|                                                   | Acquisition of Non-Financial Assets                                     | 34,500,000                    | 38,663,872                            | 22,500,000                    | 50,324,795                                | 53,294,888                    | 58,624,377                                        | 64,486,814  |
|                                                   | CSP 5.2: Aquaculture Business Development Programme                     | 23,436,465                    | 45,171,120                            | 22,586,560                    | 22,586,560                                | -                             | -                                                 | -           |
|                                                   | Acquisition of Non-Financial Assets                                     | 23,436,465                    | 45,171,120                            | 22,586,560                    | 22,586,560                                | -                             | -                                                 | -           |
| CP: Agribusiness development                      | CSP: Agribusiness Infrastructure Development                            | 103,000,000                   | 25,380,682                            | 45,918,919                    | 15,955,979                                | -                             | -                                                 | -           |
|                                                   | Acquisition of Non-Financial Assets                                     | 8,000,000                     | -                                     | 35,000,000                    | 5,000,000                                 | -                             | -                                                 | -           |
|                                                   | Grants: transfers and subsidies                                         | 95,000,000                    | 25,380,682                            | 10,918,919                    | 10,955,979                                | -                             | -                                                 | -           |

|                   |                                 |                    |                      |                    |                    |                    |                    |                    |
|-------------------|---------------------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                   | CSP: Credit access program      | 25,000,000         | 20,000,000           | -                  | -                  | -                  | -                  | -                  |
|                   | Grants: transfers and subsidies | 25,000,000         | 20,000,000           | -                  | -                  | -                  | -                  | -                  |
| <b>Total Vote</b> |                                 | <b>975,807,371</b> | <b>1,114,763,485</b> | <b>816,244,316</b> | <b>918,082,769</b> | <b>699,511,736</b> | <b>745,912,910</b> | <b>796,954,201</b> |

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

| NO. | Designation                                     | Job Group | Staff no. | FY 2026/2027 | Projection 2027/2028 | Projection 2028/2029 |
|-----|-------------------------------------------------|-----------|-----------|--------------|----------------------|----------------------|
| 1   | Member - County Executive Committee             | T         | 1         | 5,561,668    | 5,839,751            | 6,131,739            |
| 2   | County Chief Officer                            | S         | 2         | 5,832,760    | 6,124,398            | 6,430,618            |
| 3   | Deputy Director - Livestock Production          | R         | 1         | 2,772,253    | 2,910,866            | 3,056,409            |
| 4   | Director - Fisheries                            | R         | 1         | 2,231,684    | 2,343,268            | 2,460,432            |
| 5   | Director Agriculture                            | R         | 1         | 2,289,234    | 2,403,696            | 2,523,880            |
| 6   | Director of Agribusiness                        | R         | 1         | 2,231,684    | 2,343,268            | 2,460,432            |
| 7   | Deputy Director - Fisheries                     | Q         | 1         | 1,858,943    | 1,951,890            | 2,049,485            |
| 8   | Deputy Director of Agribusiness                 | Q         | 1         | 1,867,316    | 1,960,682            | 2,058,716            |
| 9   | Deputy Director of Livestock Production         | Q         | 1         | 1,858,943    | 1,951,890            | 2,049,485            |
| 10  | Deputy Director of Veterinary Services          | Q         | 1         | 1,917,961    | 2,013,859            | 2,114,552            |
| 11  | Senior Assistant Director - Veterinary Services | Q         | 1         | 2,094,032    | 2,198,734            | 2,308,670            |
| 12  | Assistant Director - Agriculture                | P         | 8         | 17,612,096   | 18,492,701           | 19,417,336           |
| 13  | Assistant Director - Livestock Production       | P         | 1         | 2,130,277    | 2,236,791            | 2,348,630            |
| 14  | Chief Veterinary Officer                        | N         | 2         | 3,236,199    | 3,398,009            | 3,567,909            |
| 15  | Principal Agricultural Officer                  | N         | 1         | 1,546,779    | 1,624,118            | 1,705,324            |
| 16  | Principal Assistant Agricultural Officer        | N         | 1         | 1,571,383    | 1,649,952            | 1,732,450            |
| 17  | Chief Agricultural Officer                      | M         | 9         | 12,044,736   | 12,646,973           | 13,279,321           |
| 18  | Chief Assistant Agricultural Officer            | M         | 2         | 2,443,345    | 2,565,512            | 2,693,788            |
| 19  | Chief Assistant Livestock Production Office     | M         | 1         | 1,205,110    | 1,265,366            | 1,328,634            |
| 20  | Chief Fisheries Officer                         | M         | 3         | 3,615,328    | 3,796,094            | 3,985,899            |
| 21  | Chief Livestock Production Officer              | M         | 2         | 2,443,345    | 2,565,512            | 2,693,788            |
| 22  | Chief Superintendent Agriculture                | M         | 1         | 1,205,110    | 1,265,366            | 1,328,634            |
| 23  | Senior Veterinary Officer                       | M         | 1         | 1,264,128    | 1,327,334            | 1,393,701            |
| 24  | Senior Agricultural Officer                     | L         | 2         | 2,266,678    | 2,380,012            | 2,499,012            |
| 25  | Senior Assistant Agricultural Officer           | L         | 2         | 2,200,427    | 2,310,448            | 2,425,971            |
| 26  | Senior Assistant Livestock Production Office    | L         | 1         | 1,100,214    | 1,155,225            | 1,212,986            |
| 27  | Senior Livestock Production Officer             | L         | 2         | 2,157,683    | 2,265,567            | 2,378,846            |
| 28  | Veterinary Officer                              | L         | 1         | 1,155,100    | 1,212,855            | 1,273,498            |
| 29  | Agricultural Officer                            | K         | 18        | 16,193,338   | 17,003,005           | 17,853,155           |
| 30  | Assistant Animal Health Officer [1]             | K         | 1         | 909,080      | 954,534              | 1,002,261            |
| 31  | Chief Animal Health Assistant                   | K         | 1         | 960,793      | 1,008,833            | 1,059,274            |
| 32  | Fisheries Officer                               | K         | 6         | 5,727,511    | 6,013,887            | 6,314,581            |
| 33  | Livestock Production Officer                    | K         | 13        | 11,573,176   | 12,151,835           | 12,759,427           |
| 34  | Assistant Agricultural Officer [2]              | J         | 7         | 4,925,431    | 5,171,703            | 5,430,288            |
| 35  | Assistant Animal Health Officer [2]             | J         | 1         | 758,367      | 796,285              | 836,100              |
| 36  | Chief Clerical Officer - General Office Ser     | J         | 2         | 1,425,846    | 1,497,138            | 1,571,995            |
| 37  | Information Officer [2]                         | J         | 1         | 712,923      | 748,569              | 785,998              |
| 38  | Office Administrative Assistant [1]             | J         | 2         | 1,516,845    | 1,592,687            | 1,672,322            |
| 39  | Senior Animal Health Assistant                  | J         | 1         | 758,367      | 796,285              | 836,100              |
| 40  | Senior Fisheries Assistant                      | J         | 5         | 3,540,474    | 3,717,498            | 3,903,373            |
| 41  | Senior Livestock Production Assistant           | J         | 2         | 1,415,008    | 1,485,758            | 1,560,046            |
| 42  | Agricultural Assistant [1]                      | H         | 1         | 568,771      | 597,210              | 627,070              |
| 43  | Animal Health Assistant [1]                     | H         | 3         | 1,880,040    | 1,974,042            | 2,072,744            |
| 44  | Assistant Agricultural Officer [3]              | H         | 23        | 13,877,031   | 14,570,883           | 15,299,427           |
| 45  | Assistant Agricultural Officer [3]              | H         | 2         | 1,132,139    | 1,188,746            | 1,248,183            |
| 46  | Assistant Fisheries Officer [3]                 | H         | 8         | 4,341,830    | 4,558,922            | 4,786,868            |
| 47  | Assistant Livestock Production Officer [3]      | H         | 10        | 6,040,095    | 6,342,100            | 6,659,205            |
| 48  | Fisheries Assistant [1]                         | H         | 4         | 2,313,562    | 2,429,240            | 2,550,702            |
| 49  | Leather Development Assistant [1]               | H         | 1         | 614,216      | 644,927              | 677,173              |
| 50  | Livestock Production Assistant [1]              | H         | 8         | 4,522,453    | 4,748,576            | 4,986,004            |
| 51  | Office Administrative Assistant [2]             | H         | 1         | 587,467      | 616,840              | 647,682              |
| 52  | Senior Clerical Officer - General Office Se     | H         | 4         | 2,349,871    | 2,467,365            | 2,590,733            |

| NO. | Designation                                   | Job Group | Staff no.  | FY 2026/2027       | Projection 2027/2028 | Projection 2028/2029 |
|-----|-----------------------------------------------|-----------|------------|--------------------|----------------------|----------------------|
| 53  | Supply Chain Management Assistant [3]         | H         | 1          | 587,467            | 616,840              | 647,682              |
| 54  | *Animal Health Assistants [2]                 | G         | 19         | 9,252,653          | 9,715,286            | 10,201,050           |
| 55  | Agricultural Assistant [2]                    | G         | 1          | 534,224            | 560,935              | 588,982              |
| 56  | Cleaning Supervisor [1]                       | G         | 1          | 534,224            | 560,935              | 588,982              |
| 57  | Clerical Officer [1] - General Office Service | G         | 3          | 1,602,671          | 1,682,805            | 1,766,945            |
| 58  | Livestock Health Assistant [2]                | G         | 3          | 1,637,909          | 1,719,804            | 1,805,795            |
| 59  | Office Administrative Assistant [3]           | G         | 2          | 975,237            | 1,023,999            | 1,075,199            |
| 60  | Cleaning Supervisor[2a]                       | F         | 5          | 1,999,292          | 2,099,257            | 2,204,219            |
| 61  | Cook [2]                                      | F         | 1          | 398,183            | 418,092              | 438,997              |
| 62  | Driver 1                                      | F         | 1          | 398,183            | 418,092              | 438,997              |
| 63  | Plant Operator [1]                            | F         | 1          | 398,183            | 418,092              | 438,997              |
| 64  | Cleaning Supervisor[2b]                       | E         | 3          | 1,070,017          | 1,123,518            | 1,179,694            |
| 65  | Coxswain [2]                                  | E         | 5          | 1,769,408          | 1,857,878            | 1,950,772            |
| 66  | plant mechanic                                | E         | 1          | 362,255            | 380,368              | 399,386              |
| 67  | Plant Operator [2]                            | E         | 1          | 353,882            | 371,576              | 390,155              |
| 68  | Support Staff Supervisor                      | E         | 4          | 1,423,899          | 1,495,094            | 1,569,849            |
| 69  | asst. agricultural officer II                 | D         | 1          | 350,197            | 367,707              | 386,092              |
| 70  | plant operator                                | D         | 17         | 4,290,688          | 4,505,222            | 4,730,484            |
| 71  | Senior Support Staff                          | D         | 8          | 2,801,575          | 2,941,654            | 3,088,736            |
| 72  | Support Staff [1]                             | C         | 1          | 314,051            | 329,754              | 346,241              |
| 73  | Support Staff [2]                             | B         | 6          | 2,056,110          | 2,158,916            | 2,266,861            |
|     | <b>Sub-Total</b>                              |           | <b>262</b> | <b>211,469,358</b> | <b>222,042,826</b>   | <b>233,144,967</b>   |
|     | Temporary Employees                           |           |            | 4,434,058          | 4,434,058            | 4,434,058            |
|     | <b>Grand Total</b>                            |           |            | <b>215,903,416</b> | <b>226,476,884</b>   | <b>237,579,025</b>   |

### Itemized recurrent

|                                                                                  | GFS CODE | TITLE AND DETAILS                                                     | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | 1ST REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|----------------------------------------------------------------------------------|----------|-----------------------------------------------------------------------|------------------|--------------------------|------------------|------------------------------|------------------|----------------------------|--------------|
|                                                                                  |          |                                                                       | FY 2024/2025     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                                                  |          |                                                                       | Kshs.            | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.                      | Kshs.        |
| <b>1. Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness</b> |          |                                                                       |                  |                          |                  |                              |                  |                            |              |
|                                                                                  |          | Compensation to Employees                                             | 207,574,238      | 188,862,848              | 216,007,110      | 216,007,110                  | 215,903,416      | 237,493,758                | 261,243,133  |
|                                                                                  | 2110100  | Basic salary+ Permanent Employees                                     | 152,932,912      | 122,482,137              | 160,579,558      | 156,579,558                  | 160,475,864      | 176,523,450                | 194,175,795  |
|                                                                                  | 2110101  | Basic Salary civil services                                           | 152,932,912      | 122,482,137              | 160,579,558      | 156,579,558                  | 160,475,864      | 176,523,450                | 194,175,795  |
|                                                                                  | 2110200  | Basic Wages+ Temporary employees                                      | 3,768,766        | 3,768,766                | 4,434,058        | 8,434,058                    | 4,434,058        | 4,877,464                  | 5,365,210    |
|                                                                                  | 2110202  | Casual Labour - Others                                                | 3,768,766        | 3,768,766                | 4,434,058        | 8,434,058                    | 4,434,058        | 4,877,464                  | 5,365,210    |
|                                                                                  | 2110300  | Personal Allowance +Paid as Part of Salary                            | 46,872,560       | 38,446,596               | 43,670,685       | 43,670,685                   | 43,670,685       | 48,037,754                 | 52,841,529   |
|                                                                                  | 2110301  | House Allowance                                                       | 25,479,240       | 21,064,192               | 23,981,891       | 23,901,891                   | 23,981,891       | 26,380,080                 | 29,018,088   |
|                                                                                  | 2110314  | Transport Allowance                                                   | 17,988,000       | 14,824,492               | 15,804,000       | 15,804,000                   | 15,804,000       | 17,384,400                 | 19,122,840   |
|                                                                                  | 2110315  | Extraneous Allowance                                                  |                  | 74,004                   | -                | 80,000                       | -                | -                          | -            |
|                                                                                  | 2110320  | Leave Allowance                                                       | 1,490,000        | 1,067,779                | 1,777,942        | 1,777,942                    | 1,777,942        | 1,955,736                  | 2,151,310    |
|                                                                                  | 2110322  | Health risk                                                           | 1,915,320        | 1,416,129                | 2,106,852        | 2,106,852                    | 2,106,852        | 2,317,537                  | 2,549,291    |
|                                                                                  | 2120100  | Employer Contributions to Compulsory National Social Security Schemes | 4,000,000        | 24,165,349               | 7,322,809        | 7,322,809                    | 7,322,809        | 8,055,090                  | 8,860,599    |
|                                                                                  | 2120103  | Employer contribution                                                 | 4,000,000        | 21,830,196               | 4,400,000        | 4,400,000                    | 4,400,000        | 4,840,000                  | 5,324,000    |
|                                                                                  | 2120103  | Housing Levy                                                          | -                | 2,335,153                | 2,922,809        | 2,922,809                    | 2,922,809        | 3,215,090                  | 3,536,599    |
| Headquarters                                                                     |          | Use of Goods and Services                                             | 49,631,415       | 41,856,615               | 29,520,893       | 33,583,353                   | 11,125,000       | 12,237,500                 | 13,461,250   |
|                                                                                  | 2210100  | Utilities Supplies and Services                                       | 2,403,700        | 803,700                  | 2,700,000        | 2,100,000                    | 1,200,000        | 1,320,000                  | 1,452,000    |
|                                                                                  | 2210101  | Electricity Expenses                                                  | 1,200,300        | 400,300                  | 1,500,000        | 1,500,000                    | 700,000          | 770,000                    | 847,000      |
|                                                                                  | 2210102  | Water and Sewerage charges                                            | 1,203,400        | 403,400                  | 1,200,000        | 600,000                      | 500,000          | 550,000                    | 605,000      |

|  | GFS CODE | TITLE AND DETAILS                                                             | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | 1ST REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|--|----------|-------------------------------------------------------------------------------|------------------|--------------------------|------------------|------------------------------|------------------|----------------------------|--------------|
|  |          |                                                                               | FY 2024/2025     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|  |          |                                                                               | Kshs.            | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.                      | Kshs.        |
|  | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | 3,500,000        | 2,000,000                | 2,700,000        | 7,350,000                    | 1,800,000        | 1,980,000                  | 2,178,000    |
|  | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 1,743,100        | 993,100                  | 1,500,000        | 2,750,000                    | 800,000          | 880,000                    | 968,000      |
|  | 2210302  | Accommodation +domestic                                                       | -                | -                        | -                | 2,000,000                    | 400,000          | 440,000                    | 484,000      |
|  | 2210303  | Daily Subsistence Allowances                                                  | 1,756,900        | 1,006,900                | 1,200,000        | 2,600,000                    | 600,000          | 660,000                    | 726,000      |
|  | 2210309  | Field Allowances- Extension Services                                          | -                | -                        | -                | -                            | -                | -                          | -            |
|  | 2210400  | <b>Foreign Travel</b>                                                         | 3,000,000        | 2,000,000                | 3,000,000        | -                            | 1,300,000        | 1,430,000                  | 1,573,000    |
|  | 2210401  | Travel costs                                                                  | 1,000,000        | 500,000                  | 1,000,000        | -                            | 500,000          | 550,000                    | 605,000      |
|  | 2210403  | Daily Subsistence Allowances                                                  | 2,000,000        | 1,500,000                | 2,000,000        | -                            | 800,000          | 880,000                    | 968,000      |
|  | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>           | 490,040          | 490,040                  | 200,000          | 438,600                      | 200,000          | 220,000                    | 242,000      |
|  | 2210502  | Publishing and Printing Services                                              | 490,040          | 490,040                  | 200,000          | 438,600                      | 200,000          | 220,000                    | 242,000      |
|  | 2210700  | <b>Training Expenses</b>                                                      | 1,000,000        | 1,000,000                | 950,000          | 3,650,000                    | 750,000          | 825,000                    | 907,500      |
|  | 2210701  | Travel Allowance                                                              | 201,025          | 201,025                  | 200,000          | 1,200,000                    | 200,000          | 220,000                    | 242,000      |
|  | 2210710  | Accommodation                                                                 | 198,975          | 198,975                  | 150,000          | 2,150,000                    | 150,000          | 165,000                    | 181,500      |
|  | 2210711  | Tuition fees                                                                  | 600,000          | 600,000                  | 600,000          | 300,000                      | 400,000          | 440,000                    | 484,000      |
|  | 2210800  | <b>Hospitality Supplies and Services</b>                                      | 500,000          | 500,000                  | 500,000          | 3,533,500                    | 300,000          | 330,000                    | 363,000      |
|  | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 500,000          | 500,000                  | 500,000          | 3,533,500                    | 300,000          | 330,000                    | 363,000      |
|  | 2211000  | <b>Specialised Materials and Supplies</b>                                     | 5,000,000        | 2,000,000                | 3,000,000        | -                            | -                | -                          | -            |
|  | 2211003  | Veterinary Supplies & Materials                                               | 5,000,000        | 2,000,000                | 3,000,000        | -                            | -                | -                          | -            |
|  | 2211100  | <b>Office and General Supplies and Services</b>                               | 5,237,675        | 3,137,675                | 5,970,893        | 4,929,940                    | 2,150,000        | 2,365,000                  | 2,601,500    |
|  | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 3,387,175        | 1,887,175                | 3,725,893        | 2,376,572                    | 1,200,000        | 1,320,000                  | 1,452,000    |
|  | 2211102  | Supplies and Accessories for Computers and Printers                           | 1,250,000        | 650,000                  | 1,595,000        | 2,203,368                    | 700,000          | 770,000                    | 847,000      |
|  | 2211103  | Sanitary and cleaning materials,                                              | 600,500          | 600,500                  | 650,000          | 350,000                      | 250,000          | 275,000                    | 302,500      |
|  | 2211200  | <b>Fuel Oil and Lubricants</b>                                                | 15,000,000       | 22,000,000               | 1,000,000        | 1,500,000                    | -                | -                          | -            |
|  | 2211201  | Refined Fuels and Lubricants for Transport                                    | 15,000,000       | 22,000,000               | 1,000,000        | 1,500,000                    | -                | -                          | -            |
|  | 2211300  | <b>Other Operating Expenses</b>                                               | 10,500,000       | 6,925,200                | 9,500,000        | 9,517,583                    | 3,425,000        | 3,767,500                  | 4,144,250    |
|  | 2211305  | Contracted Guards and Cleaning Services                                       | 8,000,000        | 6,425,200                | 8,000,000        | 9,017,583                    | 3,425,000        | 3,767,500                  | 4,144,250    |
|  | 2211399  | Preparation of Agriculture sector plans and other planning reports            | 2,500,000        | 500,000                  | 1,500,000        | 500,000                      | -                | -                          | -            |
|  | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>           | -                | 1,000,000                | -                | 563,730                      | -                | -                          | -            |
|  | 2220101  | Maintenance Expenses + Motor Vehicles                                         | -                | 1,000,000                | -                | 563,730                      | -                | -                          | -            |
|  | 2220200  | <b>Routine Maintenance + Other Assets</b>                                     | 3,000,000        | -                        | -                | -                            | -                | -                          | -            |
|  | 2220202  | Maintenance of Office Furniture and Equipment                                 | -                | -                        | -                | -                            | -                | -                          | -            |
|  | 2220205  | Maintenance of Buildings and Stations ++ Non-residential                      | 3,000,000        | -                        | -                | -                            | -                | -                          | -            |
|  |          | <b>Social Benefits</b>                                                        |                  |                          |                  |                              |                  |                            |              |

|                   | GFS CODE | TITLE AND DETAILS                                                             | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | 1ST REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|-------------------|----------|-------------------------------------------------------------------------------|------------------|--------------------------|------------------|------------------------------|------------------|----------------------------|--------------|
|                   |          |                                                                               | FY 2024/2025     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                   |          |                                                                               | Kshs.            | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.                      | Kshs.        |
|                   | 2710100  | Government Pension and Retirement Benefits                                    | -                | -                        | -                | -                            | -                | -                          | -            |
|                   | 2710102  | Gratuity + Civil Servants                                                     | -                | -                        | -                | -                            | -                | -                          | -            |
|                   |          | Acquisition OF Non-Financial Assets                                           | 2,506,777        | 1,506,777                | 3,000,000        | 2,948,609                    | 948,413          | 1,043,254                  | 1,147,580    |
|                   | 3111000  | Purchase of Office Furniture and General Equipment                            | 2,506,777        | 1,506,777                | 3,000,000        | 2,948,609                    | 948,413          | 1,043,254                  | 1,147,580    |
|                   | 3111001  | Purchase of Office Furniture and Fittings                                     | 2,506,777        | 1,506,777                | 1,500,000        | 2,448,609                    | -                | -                          | -            |
|                   | 3111002  | Purchase of Computers, Printers and other IT Equipment                        | -                | -                        | 1,500,000        | 500,000                      | 948,413          | 1,043,254                  | 1,147,580    |
|                   |          | Sub Total                                                                     | 259,712,430      | 232,226,240              | 248,528,003      | 252,539,072                  | 227,976,829      | 250,774,512                | 275,851,963  |
|                   |          |                                                                               |                  |                          |                  |                              |                  | -                          | -            |
| Smart Agriculture |          | Use of Goods and Services                                                     | 2,217,740        | 1,117,740                | 2,327,420        | 7,108,940                    | 430,000          | 473,000                    | 520,300      |
|                   | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 1,617,740        | 1,117,740                | 1,027,420        | 577,420                      | 430,000          | 473,000                    | 520,300      |
|                   | 2210302  | Accommodation +domestic                                                       | 327,340          | 327,340                  | 327,340          | 177,340                      | 130,000          | 143,000                    | 157,300      |
|                   | 2210303  | Daily Subsistence Allowance                                                   | 290,400          | 290,400                  | 200,080          | 200,080                      | 100,000          | 110,000                    | 121,000      |
|                   | 2210309  | Field Allowance                                                               | 1,000,000        | 500,000                  | 500,000          | 200,000                      | 200,000          | 220,000                    | 242,000      |
|                   | 2210700  | Training Expenses                                                             | 600,000          | -                        | 600,000          | 2,400,000                    | -                | -                          | -            |
|                   | 2210701  | Travel Allowance                                                              | 245,010          | -                        | 245,010          | 1,245,010                    | -                | -                          | -            |
|                   | 2210710  | Accommodation                                                                 | 154,990          | -                        | 154,990          | 1,154,990                    | -                | -                          | -            |
|                   | 2210711  | Tuition fees                                                                  | 200,000          | -                        | 200,000          | -                            | -                | -                          | -            |
|                   | 2210800  | Hospitality Supplies and Services                                             | -                | -                        | -                | -                            | -                | -                          | -            |
|                   | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | -                | -                        | -                | -                            | -                | -                          | -            |
|                   | 2211000  | Specialised Materials and Supplies                                            | -                | -                        | 200,000          | -                            | -                | -                          | -            |
|                   | 2211004  | Fungicide, insecticide & sprays                                               | -                | -                        | 200,000          | -                            | -                | -                          | -            |
|                   | 2211100  | Office and General Supplies and Services                                      | -                | -                        | -                | 631,520                      | -                | -                          | -            |
|                   | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | -                | -                        | -                | 253,416                      | -                | -                          | -            |
|                   | 2211103  | Sanitary and cleaning materials,                                              | -                | -                        | -                | 378,104                      | -                | -                          | -            |
|                   | 2211200  | Fuel Oil and Lubricants                                                       | -                | -                        | 500,000          | 3,500,000                    | -                | -                          | -            |
|                   | 2211201  | Refined Fuels and Lubricants for Transport                                    | -                | -                        | 500,000          | 3,500,000                    | -                | -                          | -            |
|                   |          | Sub Total                                                                     | 2,217,740        | 1,117,740                | 2,327,420        | 7,108,940                    | 430,000          | 473,000                    | 520,300      |
|                   |          |                                                                               |                  |                          |                  |                              |                  | -                          | -            |
| Agribusiness      |          | Use of Goods and Services                                                     | 1,826,993        | 726,993                  | 1,745,000        | 1,227,340                    | 900,000          | 990,000                    | 1,089,000    |
|                   | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 1,226,993        | 726,993                  | 925,000          | 627,340                      | 410,000          | 451,000                    | 496,100      |
|                   | 2210302  | Accommodation +domestic                                                       | 327,340          | 227,340                  | 327,340          | 327,340                      | 110,000          | 121,000                    | 133,100      |
|                   | 2210303  | Daily Subsistence Allowance                                                   | 297,660          | 197,660                  | 297,660          | -                            | 150,000          | 165,000                    | 181,500      |
|                   | 2210309  | Field Allowance - Extension services                                          | 601,993          | 301,993                  | 300,000          | 300,000                      | 150,000          | 165,000                    | 181,500      |
|                   | 2210700  | Training Expenses                                                             | 600,000          | -                        | 670,000          | 450,000                      | 390,000          | 429,000                    | 471,900      |
|                   | 2210701  | Travel Allowance                                                              | 245,010          | -                        | 250,000          | 250,000                      | 150,000          | 165,000                    | 181,500      |
|                   | 2210710  | Accommodation                                                                 | 154,990          | -                        | 200,000          | 200,000                      | 100,000          | 110,000                    | 121,000      |
|                   | 2210711  | Tuition fees                                                                  | 200,000          | -                        | 220,000          | -                            | 140,000          | 154,000                    | 169,400      |
|                   | 2211200  | Fuel Oil and Lubricants                                                       | -                | -                        | 150,000          | 150,000                      | 100,000          | 110,000                    | 121,000      |

|                                              | GFS CODE | TITLE AND DETAILS                                                             | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | 1ST REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|----------------------------------------------|----------|-------------------------------------------------------------------------------|------------------|--------------------------|------------------|------------------------------|------------------|----------------------------|------------------|
|                                              |          |                                                                               | FY 2024/2025     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028               | FY 2028/2029     |
|                                              |          |                                                                               | Kshs.            | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.                      | Kshs.            |
|                                              | 2211201  | Refined Fuels and Lubricants for Transport                                    | -                | -                        | 150,000          | 150,000                      | 100,000          | 110,000                    | 121,000          |
|                                              |          | <b>Sub+ Total</b>                                                             | <b>1,826,993</b> | <b>726,993</b>           | <b>1,745,000</b> | <b>1,227,340</b>             | <b>900,000</b>   | <b>990,000</b>             | <b>1,089,000</b> |
| <b>Veterinary Services</b>                   |          | <b>Use of Goods and Services</b>                                              | <b>3,027,394</b> | <b>4,427,394</b>         | <b>5,495,000</b> | <b>4,642,350</b>             | <b>1,820,000</b> | <b>2,002,000</b>           | <b>2,202,200</b> |
|                                              | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | <b>1,527,394</b> | <b>1,027,394</b>         | <b>1,125,000</b> | <b>627,340</b>               | <b>220,000</b>   | <b>242,000</b>             | <b>266,200</b>   |
|                                              | 2210302  | Accommodation +domestic                                                       | 327,340          | 327,340                  | 327,340          | 327,340                      | 100,000          | 110,000                    | 121,000          |
|                                              | 2210303  | Daily Subsistence Allowance                                                   | 297,660          | 297,660                  | 297,660          | -                            | 50,000           | 55,000                     | 60,500           |
|                                              | 2210309  | Field Allowance - Extension services                                          | 902,394          | 402,394                  | 500,000          | 300,000                      | 70,000           | 77,000                     | 84,700           |
|                                              | 2210700  | <b>Training Expenses</b>                                                      | <b>600,000</b>   | <b>-</b>                 | <b>620,000</b>   | <b>2,465,010</b>             | <b>-</b>         | <b>-</b>                   | <b>-</b>         |
|                                              | 2210701  | Travel Allowance                                                              | 245,010          | -                        | 245,010          | 1,245,010                    | -                | -                          | -                |
|                                              | 2210710  | Accommodation                                                                 | 154,990          | -                        | 154,990          | 1,000,000                    | -                | -                          | -                |
|                                              | 2210711  | Tuition fees                                                                  | 200,000          | -                        | 220,000          | 220,000                      | -                | -                          | -                |
|                                              | 2211000  | <b>Specialised Materials and Supplies</b>                                     | <b>-</b>         | <b>3,000,000</b>         | <b>3,000,000</b> | <b>1,000,000</b>             | <b>1,100,000</b> | <b>1,210,000</b>           | <b>1,331,000</b> |
|                                              | 2211003  | Veterinary Supplies & Materials                                               | -                | 2,000,000                | 2,000,000        | 1,000,000                    | 800,000          | 880,000                    | 968,000          |
|                                              | 2211004  | Fungicide, insecticide & sprays                                               | -                | -                        | -                | -                            | -                | -                          | -                |
|                                              | 2211007  | Agricultural materials, Supplies, and Small Equipment                         | -                | 1,000,000                | -                | -                            | -                | -                          | -                |
|                                              | 2211008  | Laboratory Materials, Supplies, and Small Equipment                           | -                | -                        | 1,000,000        | -                            | 300,000          | 330,000                    | 363,000          |
|                                              | 2211200  | <b>Fuel Oil and Lubricants</b>                                                | <b>-</b>         | <b>-</b>                 | <b>250,000</b>   | <b>250,000</b>               | <b>-</b>         | <b>-</b>                   | <b>-</b>         |
|                                              | 2211201  | Refined Fuels and Lubricants for Transport                                    | -                | -                        | 250,000          | 250,000                      | -                | -                          | -                |
|                                              | 2211300  | <b>Other Operating Expenses</b>                                               | <b>900,000</b>   | <b>400,000</b>           | <b>500,000</b>   | <b>300,000</b>               | <b>500,000</b>   | <b>550,000</b>             | <b>605,000</b>   |
|                                              | 2211306  | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies      | 900,000          | 400,000                  | 500,000          | 300,000                      | 500,000          | 550,000                    | 605,000          |
|                                              |          | <b>Sub+ Total</b>                                                             | <b>3,027,394</b> | <b>4,427,394</b>         | <b>5,495,000</b> | <b>4,642,350</b>             | <b>1,820,000</b> | <b>2,002,000</b>           | <b>2,202,200</b> |
| <b>Fisheries Development and Aquaculture</b> |          | <b>Use of Goods and Services</b>                                              | <b>1,914,394</b> | <b>1,014,394</b>         | <b>1,457,660</b> | <b>1,102,670</b>             | <b>884,876</b>   | <b>973,364</b>             | <b>1,070,700</b> |
|                                              | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | <b>1,314,394</b> | <b>1,014,394</b>         | <b>857,660</b>   | <b>657,660</b>               | <b>684,876</b>   | <b>753,364</b>             | <b>828,700</b>   |
|                                              | 2210302  | Accommodation +domestic                                                       | 327,340          | 327,340                  | 150,000          | 150,000                      | 210,000          | 231,000                    | 254,100          |
|                                              | 2210303  | Daily Subsistence Allowance                                                   | 267,660          | 267,660                  | 207,660          | 207,660                      | 234,000          | 257,400                    | 283,140          |
|                                              | 2210309  | Field Allowance - Extension services                                          | 719,394          | 419,394                  | 500,000          | 300,000                      | 240,876          | 264,964                    | 291,460          |
|                                              | 2210700  | <b>Training Expenses</b>                                                      | <b>600,000</b>   | <b>-</b>                 | <b>600,000</b>   | <b>445,010</b>               | <b>-</b>         | <b>-</b>                   | <b>-</b>         |
|                                              | 2210701  | Travel Allowance                                                              | 245,010          | -                        | 245,010          | 245,010                      | -                | -                          | -                |
|                                              | 2210710  | Accommodation                                                                 | 154,990          | -                        | 154,990          | -                            | -                | -                          | -                |
|                                              | 2210711  | Tuition fees                                                                  | 200,000          | -                        | 200,000          | 200,000                      | -                | -                          | -                |
|                                              | 2211100  | <b>Office and General Supplies and Services</b>                               | <b>-</b>         | <b>-</b>                 | <b>-</b>         | <b>-</b>                     | <b>200,000</b>   | <b>220,000</b>             | <b>242,000</b>   |
|                                              | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | -                | -                        | -                | -                            | 200,000          | 220,000                    | 242,000          |
|                                              |          | <b>Acquisition OF Non-Financial Assets</b>                                    | <b>-</b>         | <b>-</b>                 | <b>-</b>         | <b>-</b>                     | <b>2,000,000</b> | <b>2,200,000</b>           | <b>2,420,000</b> |
|                                              | 3111300  | <b>Purchase of Certified Seeds, Breeding Stock and Live Animals</b>           | <b>-</b>         | <b>-</b>                 | <b>-</b>         | <b>-</b>                     | <b>2,000,000</b> | <b>2,200,000</b>           | <b>2,420,000</b> |
|                                              | 3111301  | Purchase of Certified Crop Seeds                                              | -                | -                        | -                | -                            | 2,000,000        | 2,200,000                  | 2,420,000        |
|                                              |          | <b>Sub+ Total</b>                                                             | <b>1,914,394</b> | <b>1,014,394</b>         | <b>1,457,660</b> | <b>1,102,670</b>             | <b>2,884,876</b> | <b>3,173,364</b>           | <b>3,490,700</b> |

|                                            | GFS CODE | TITLE AND DETAILS                                                             | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | 1ST REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|--------------------------------------------|----------|-------------------------------------------------------------------------------|------------------|--------------------------|------------------|------------------------------|------------------|----------------------------|------------------|
|                                            |          |                                                                               | FY 2024/2025     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028               | FY 2028/2029     |
|                                            |          |                                                                               | Kshs.            | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.                      | Kshs.            |
| <b>Livestock Production</b>                |          | <b>Use of Goods and Services</b>                                              | <b>1,977,384</b> | <b>3,577,384</b>         | <b>1,875,000</b> | <b>3,520,010</b>             | <b>467,988</b>   | <b>514,787</b>             | <b>566,265</b>   |
|                                            | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 1,377,384        | 577,384                  | 1,075,000        | 875,000                      | 467,988          | 514,787                    | 566,265          |
|                                            | 2210302  | Accommodation +domestic                                                       | 327,340          | 227,340                  | 327,340          | 327,340                      | 227,988          | 250,787                    | 275,865          |
|                                            | 2210303  | Daily Subsistence Allowance                                                   | 247,660          | 147,660                  | 247,660          | 247,660                      | 140,000          | 154,000                    | 169,400          |
|                                            | 2210309  | Field Allowance - Extension services                                          | 802,384          | 202,384                  | 500,000          | 300,000                      | 100,000          | 110,000                    | 121,000          |
|                                            | 2210700  | Training Expenses                                                             | 600,000          | -                        | 600,000          | 2,445,010                    | -                | -                          | -                |
|                                            | 2210701  | Travel Allowance                                                              | 245,010          | -                        | 245,010          | 1,245,010                    | -                | -                          | -                |
|                                            | 2210710  | Accommodation                                                                 | 154,990          | -                        | 154,990          | 1,000,000                    | -                | -                          | -                |
|                                            | 2210711  | Tuition fees                                                                  | 200,000          | -                        | 200,000          | 200,000                      | -                | -                          | -                |
|                                            | 2211000  | Specialised Materials and Supplies                                            | -                | 3,000,000                | -                | -                            | -                | -                          | -                |
|                                            | 2211004  | Fungicide, insecticide & sprays                                               | -                | 1,500,000                | -                | -                            | -                | -                          | -                |
|                                            | 2211007  | Agricultural materials, Supplies, and Small Equipment -Livestock feeds        | -                | 1,000,000                | -                | -                            | -                | -                          | -                |
|                                            | 2211029  | Purchase of Safety Gear                                                       | -                | 500,000                  | -                | -                            | -                | -                          | -                |
|                                            | 2211100  | Office and General Supplies and Services                                      | -                | -                        | -                | -                            | -                | -                          | -                |
|                                            | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | -                | -                        | -                | -                            | -                | -                          | -                |
|                                            | 2211200  | Fuel Oil and Lubricants                                                       | -                | -                        | 200,000          | 200,000                      | -                | -                          | -                |
|                                            | 2211201  | Refined Fuels and Lubricants for Transport                                    | -                | -                        | 200,000          | 200,000                      | -                | -                          | -                |
|                                            |          | Acquisition OF Non-Financial Assets                                           | -                | -                        | -                | -                            | -                | -                          | -                |
|                                            | 3111300  | Purchase of Certified Seeds, Breeding Stock and Live Animals                  | -                | -                        | -                | -                            | -                | -                          | -                |
|                                            | 3111302  | Purchase of Animal and Breeding Stock                                         | -                | -                        | -                | -                            | -                | -                          | -                |
|                                            |          | <b>Sub+ Total</b>                                                             | <b>1,977,384</b> | <b>3,577,384</b>         | <b>1,875,000</b> | <b>3,520,010</b>             | <b>467,988</b>   | <b>514,787</b>             | <b>566,265</b>   |
|                                            |          |                                                                               |                  |                          |                  |                              |                  | -                          | -                |
| <b>Agricultural Mechanization Services</b> |          | <b>Use of Goods and Services</b>                                              | <b>5,955,000</b> | <b>4,155,000</b>         | <b>6,342,193</b> | <b>5,097,183</b>             | <b>940,000</b>   | <b>1,034,000</b>           | <b>1,137,400</b> |
|                                            | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 627,660          | 427,660                  | 822,670          | 577,660                      | -                | -                          | -                |
|                                            | 2210302  | Accommodation +domestic                                                       | -                | -                        | 245,010          | -                            | -                | -                          | -                |
|                                            | 2210303  | Daily Subsistence Allowance                                                   | 277,660          | 177,660                  | 277,660          | 277,660                      | -                | -                          | -                |
|                                            | 2210309  | Field Allowance - Extension services                                          | 350,000          | 250,000                  | 300,000          | 300,000                      | -                | -                          | -                |
|                                            | 2210700  | Training Expenses                                                             | 327,340          | 227,340                  | 327,340          | 327,340                      | -                | -                          | -                |
|                                            | 2210710  | Accommodation                                                                 | 327,340          | 227,340                  | 327,340          | 327,340                      | -                | -                          | -                |
|                                            | 2211200  | Fuel Oil and Lubricants                                                       | -                | -                        | 3,692,183        | 2,692,183                    | -                | -                          | -                |
|                                            | 2211201  | Refined Fuels and Lubricants for Transport                                    | -                | -                        | 3,692,183        | 2,692,183                    | -                | -                          | -                |
|                                            | 2220100  | Routine Maintenance + Vehicles and Other Transport Equipment                  | 5,000,000        | 3,500,000                | 1,500,000        | 1,500,000                    | 940,000          | 1,034,000                  | 1,137,400        |
|                                            | 2220101  | Maintenance Expenses + Motor Vehicles                                         | 5,000,000        | 3,500,000                | 1,500,000        | 1,500,000                    | 940,000          | 1,034,000                  | 1,137,400        |
|                                            |          | <b>Sub+ Total</b>                                                             | <b>5,955,000</b> | <b>4,155,000</b>         | <b>6,342,193</b> | <b>5,097,183</b>             | <b>940,000</b>   | <b>1,034,000</b>           | <b>1,137,400</b> |
|                                            |          |                                                                               |                  |                          |                  |                              |                  | -                          | -                |
| <b>Agricultural Training Centre</b>        |          | <b>Use of Goods and Services</b>                                              | <b>3,784,571</b> | <b>2,901,686</b>         | <b>2,360,621</b> | <b>1,318,925</b>             | <b>822,206</b>   | <b>904,427</b>             | <b>994,869</b>   |
|                                            | 2210300  | Domestic Travel and Subsistence, and                                          | 975,000          | 675,000                  | 657,940          | 457,940                      | -                | -                          | -                |

|                 | GFS CODE       | TITLE AND DETAILS                                                      | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | 1ST REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|-----------------|----------------|------------------------------------------------------------------------|--------------------|--------------------------|--------------------|------------------------------|--------------------|----------------------------|--------------------|
|                 |                |                                                                        | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026                 | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                 |                |                                                                        | Kshs.              | Kshs.                    | Kshs.              | Kshs.                        | Kshs.              | Kshs.                      | Kshs.              |
|                 |                | <b>Other Transportation Costs</b>                                      |                    |                          |                    |                              |                    |                            |                    |
|                 | 2210302        | Accommodation +domestic                                                | 327,340            | 227,340                  | 200,340            | 200,340                      | -                  | -                          | -                  |
|                 | 2210303        | Daily Subsistence Allowance                                            | 297,660            | 197,660                  | 257,600            | 257,600                      | -                  | -                          | -                  |
|                 | 2210309        | Field Allowance - Extension services                                   | 350,000            | 250,000                  | 200,000            | -                            | -                  | -                          | -                  |
|                 | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                               | <b>800,000</b>     | <b>800,000</b>           | <b>200,000</b>     | <b>200,000</b>               | <b>200,000</b>     | <b>220,000</b>             | <b>242,000</b>     |
|                 | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks  | 800,000            | 800,000                  | 200,000            | 200,000                      | 200,000            | 220,000                    | 242,000            |
|                 | 2210802        | Board, committees, conferences & seminars                              | -                  | -                        | -                  | -                            | -                  | -                          | -                  |
|                 | 2210809        | Board Allowance                                                        | -                  | -                        | -                  | -                            | -                  | -                          | -                  |
|                 | <b>2211000</b> | <b>Specialised Materials and Supplies</b>                              | <b>2,009,571</b>   | <b>1,361,586</b>         | <b>1,502,681</b>   | <b>660,985</b>               | <b>622,206</b>     | <b>684,427</b>             | <b>752,869</b>     |
|                 | 2211007        | Agricultural materials, Supplies, and Small Equipment                  | 1,706,890          | 1,006,890                | 1,200,000          | 600,000                      | 400,000            | 440,000                    | 484,000            |
|                 | 2211016        | Purchase of Uniforms and Clothing + Staff                              | 80,475             | 132,490                  | 80,475             | 60,985                       | -                  | -                          | -                  |
|                 | 2211023        | Supplies for Production                                                | 190,080            | 190,080                  | 190,080            | -                            | 190,080            | 209,088                    | 229,997            |
|                 | 2211029        | Purchase of Safety Gear                                                | 32,126             | 32,126                   | 32,126             | -                            | 32,126             | 35,339                     | 38,872             |
|                 | <b>2211100</b> | <b>Office and General Supplies and Services</b>                        | <b>-</b>           | <b>65,100</b>            | <b>-</b>           | <b>-</b>                     | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
|                 | 2211103        | Sanitary and cleaning materials,                                       | -                  | 65,100                   | -                  | -                            | -                  | -                          | -                  |
|                 |                | <b>Sub+ Total</b>                                                      | <b>3,784,571</b>   | <b>2,901,686</b>         | <b>2,360,621</b>   | <b>1,318,925</b>             | <b>822,206</b>     | <b>904,427</b>             | <b>994,869</b>     |
|                 |                |                                                                        |                    |                          |                    |                              |                    | -                          | -                  |
| <b>Wakhungu</b> |                | <b>Use of Goods and Services</b>                                       | <b>1,355,000</b>   | <b>1,055,000</b>         | <b>957,940</b>     | <b>607,940</b>               | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
|                 | <b>2210300</b> | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b> | <b>955,000</b>     | <b>655,000</b>           | <b>757,940</b>     | <b>407,940</b>               | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
|                 | 2210302        | Accommodation +domestic                                                | 307,340            | 207,340                  | 207,340            | 207,340                      | -                  | -                          | -                  |
|                 | 2210303        | Daily Subsistence Allowance                                            | 297,660            | 197,660                  | 200,600            | 200,600                      | -                  | -                          | -                  |
|                 | 2210309        | Field Allowance - Extension services                                   | 350,000            | 250,000                  | 350,000            | -                            | -                  | -                          | -                  |
|                 | <b>2210700</b> | <b>Training Expenses</b>                                               | <b>-</b>           | <b>-</b>                 | <b>-</b>           | <b>-</b>                     | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
|                 | 2210701        | Travel Allowance                                                       | -                  | -                        | -                  | -                            | -                  | -                          | -                  |
|                 | 2210708        | Trainer Allowance                                                      | -                  | -                        | -                  | -                            | -                  | -                          | -                  |
|                 | 2210710        | Accommodation                                                          | -                  | -                        | -                  | -                            | -                  | -                          | -                  |
|                 | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                               | <b>400,000</b>     | <b>400,000</b>           | <b>200,000</b>     | <b>200,000</b>               | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
|                 | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks  | 400,000            | 400,000                  | 200,000            | 200,000                      | -                  | -                          | -                  |
|                 |                | <b>Sub+ Total</b>                                                      | <b>1,355,000</b>   | <b>1,055,000</b>         | <b>957,940</b>     | <b>607,940</b>               | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
|                 |                | <b>TOTAL</b>                                                           | <b>281,770,906</b> | <b>251,201,831</b>       | <b>271,088,837</b> | <b>277,164,430</b>           | <b>236,241,899</b> | <b>259,866,089</b>         | <b>285,852,698</b> |
|                 |                | <b>Compensation to Employees</b>                                       | <b>207,574,238</b> | <b>188,862,848</b>       | <b>216,007,110</b> | <b>216,007,110</b>           | <b>215,903,416</b> | <b>237,493,758</b>         | <b>261,243,133</b> |
|                 |                | <b>Use of Goods and Services</b>                                       | <b>71,689,891</b>  | <b>60,832,206</b>        | <b>52,081,727</b>  | <b>58,208,711</b>            | <b>17,390,070</b>  | <b>19,129,077</b>          | <b>21,041,985</b>  |
|                 |                | <b>Acquisition of Non-Financial Assets</b>                             | <b>2,506,777</b>   | <b>1,506,777</b>         | <b>3,000,000</b>   | <b>2,948,609</b>             | <b>2,948,413</b>   | <b>3,243,254</b>           | <b>3,567,580</b>   |
|                 |                | <b>Social Benefits</b>                                                 | <b>-</b>           | <b>-</b>                 | <b>-</b>           | <b>-</b>                     | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
|                 |                |                                                                        | <b>281,770,906</b> | <b>251,201,831</b>       | <b>271,088,837</b> | <b>277,164,430</b>           | <b>236,241,899</b> | <b>259,866,089</b>         | <b>285,852,698</b> |

## Itemized development

| COUNTY DEVELOPMENT BUDGET                                                               | GFS CODE | TITLE AND DETAILS                                                                  | STATUS  | REVISED BUDGET ESTIMATES<br>FY 2024/2025 | BUDGET ESTIMATES<br>FY 2025/2026 | 1ST REVISED BUDGET ESTIMATES<br>FY 2025/2026 | BUDGET ESTIMATES<br>FY 2026/2027 | PROJECTED BUDGET ESTIMATES |                    |
|-----------------------------------------------------------------------------------------|----------|------------------------------------------------------------------------------------|---------|------------------------------------------|----------------------------------|----------------------------------------------|----------------------------------|----------------------------|--------------------|
|                                                                                         |          |                                                                                    |         | Kshs                                     | Kshs                             | Kshs                                         | Kshs                             | Kshs                       | Kshs               |
| SUB-PROGRAMME                                                                           |          |                                                                                    |         |                                          |                                  |                                              |                                  |                            |                    |
| 1. Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness |          |                                                                                    |         |                                          |                                  |                                              |                                  |                            |                    |
| Programme: Crop Development                                                             |          |                                                                                    |         |                                          |                                  |                                              |                                  |                            |                    |
| Mechanization Services                                                                  | 3110706  | Purchase of Tractors                                                               | Ongoing | 60,700,000                               | 57,000,000                       | -                                            | -                                | -                          | -                  |
|                                                                                         | 3110302  | Agricultural mechanization Services and improvement of AMS Centre                  |         |                                          |                                  |                                              | 35,000,000                       | 38,500,000                 | 42,350,000         |
|                                                                                         | 3111201  | Maintenance of Plant, Machinery and Equipment                                      | Ongoing | -                                        | -                                | 7,000,000                                    | 5,060,344                        | 5,566,378                  | 6,123,016          |
|                                                                                         |          | <b>Sub Total</b>                                                                   |         | <b>60,700,000</b>                        | <b>57,000,000</b>                | <b>7,000,000</b>                             | <b>40,060,344</b>                | <b>44,066,378</b>          | <b>48,473,016</b>  |
| Input Access                                                                            | 3111301  | Purchase of Certified Crop Seed/farm input                                         | Ongoing | 90,385,522                               | 74,100,000                       | 199,717,081                                  | 80,314,605                       | 88,346,066                 | 97,180,672         |
|                                                                                         | 3111301  | Food and Horticulture Crop Development                                             | Ongoing | 4,000,000                                | -                                | -                                            | -                                | -                          | -                  |
|                                                                                         | 3111301  | Soil Fertility Improvement                                                         | Ongoing | 2,096,700                                | -                                | 13,058,220                                   | -                                | -                          | -                  |
|                                                                                         | 3110299  | Establishment of Grain Storage Facilities                                          | New     | -                                        | -                                | -                                            | -                                | -                          | -                  |
|                                                                                         |          | <b>Sub Total</b>                                                                   |         | <b>96,482,222</b>                        | <b>74,100,000</b>                | <b>212,775,301</b>                           | <b>80,314,605</b>                | <b>88,346,066</b>          | <b>97,180,672</b>  |
| National Agricultural Development Project                                               | 2640599  | National Agricultural Value Chain Development Project (NAVCDP)                     | New     | 379,516,103                              | 235,500,000                      | 206,250,000                                  | 235,500,000                      | 235,500,000                | 235,500,000        |
|                                                                                         | 2640599  | National Agricultural Value Chain Development Project (NAVCDP) County Contribution | New     | 50,000,000                               | 5,000,000                        | 41,500,000                                   | -                                | -                          | -                  |
|                                                                                         |          | <b>Sub Total</b>                                                                   |         | <b>429,516,103</b>                       | <b>240,500,000</b>               | <b>247,750,000</b>                           | <b>235,500,000</b>               | <b>235,500,000</b>         | <b>235,500,000</b> |
| Total                                                                                   |          |                                                                                    |         | <b>586,698,325</b>                       | <b>371,600,000</b>               | <b>467,525,301</b>                           | <b>355,874,949</b>               | <b>367,912,444</b>         | <b>381,153,688</b> |
| Programme: Livestock Development                                                        |          |                                                                                    |         |                                          |                                  |                                              |                                  |                            |                    |
| Livestock Production Infrastructure                                                     | 3111302  | Livestock Development                                                              | Ongoing | 8,300,000                                | 2,000,000                        | 14,368,614                                   | -                                | -                          | -                  |
|                                                                                         | 3110299  | Livestock Infrastructure Development                                               | New     | -                                        | 16,500,000                       | 9,000,000                                    | 8,500,000                        | 9,350,000                  | 10,285,000         |
|                                                                                         |          | <b>Sub Total</b>                                                                   |         | <b>8,300,000</b>                         | <b>18,500,000</b>                | <b>23,368,614</b>                            | <b>8,500,000</b>                 | <b>9,350,000</b>           | <b>10,285,000</b>  |
| Pasture and Fodder Development                                                          | 2211007  | Procurement and Distribution of subsidized Poultry feeds to farmers                | Ongoing | -                                        | -                                | 995,890                                      | -                                | -                          | -                  |
|                                                                                         | 2211007  | Procurement and Distribution of subsidized seeds to farmers                        | Ongoing | 4,139,350                                | -                                | -                                            | -                                | -                          | -                  |
|                                                                                         | 3111103  | Acquisition of fodder harvesting equipment                                         | New     | 8,000,000                                | -                                | -                                            | -                                | -                          | -                  |
|                                                                                         |          | <b>Sub Total</b>                                                                   |         | <b>12,139,350</b>                        | <b>-</b>                         | <b>995,890</b>                               | <b>-</b>                         | <b>-</b>                   | <b>-</b>           |
| Kenya Livestock Commercialization Project (KeLCoP)                                      | 2640599  | Kenya Livestock Commercialization Project (KeLCoP)                                 | New     | 58,161,132                               | 33,550,000                       | 33,550,000                                   | 33,500,000                       | 36,850,000                 | 40,535,000         |
|                                                                                         | 2640599  | Kenya Livestock Commercialization Project (KeLCoP)- County Contribution            | New     | 10,000,000                               | 5,000,000                        | 5,000,000                                    | -                                | -                          | -                  |
|                                                                                         |          | <b>Sub Total</b>                                                                   |         | <b>68,161,132</b>                        | <b>38,550,000</b>                | <b>38,550,000</b>                            | <b>33,500,000</b>                | <b>36,850,000</b>          | <b>40,535,000</b>  |
| Total                                                                                   |          |                                                                                    |         | <b>88,600,482</b>                        | <b>57,050,000</b>                | <b>62,914,504</b>                            | <b>42,000,000</b>                | <b>46,200,000</b>          | <b>50,820,000</b>  |
| Programme: Veterinary Development                                                       |          |                                                                                    |         |                                          |                                  |                                              |                                  |                            |                    |
| Veterinary Infrastructure Development                                                   | 2211004  | Insect Pests and disease management                                                | Ongoing | 2,000,000                                | -                                | -                                            | -                                | -                          | -                  |
|                                                                                         | 2211004  | Animal Disease and Vector Control                                                  | Ongoing | 48,077,573                               | 15,500,000                       | 21,611,201                                   | 10,000,000                       | 11,000,000                 | 12,100,000         |
|                                                                                         | 3110201  | Veterinary Infrastructure Development                                              | Ongoing | 3,000,000                                | 5,000,000                        | -                                            | -                                | -                          | -                  |

| COUNTY DEVELOPMENT BUDGET                                | GFS CODE | TITLE AND DETAILS                                                            | STATUS  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | 1ST REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|----------------------------------------------------------|----------|------------------------------------------------------------------------------|---------|--------------------------|--------------------|------------------------------|--------------------|----------------------------|--------------------|
|                                                          |          |                                                                              |         | FY 2024/2025             | FY 2025/2026       | FY 2025/2026                 | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                                                          |          |                                                                              |         | Kshs                     | Kshs               | Kshs                         | Kshs               | Kshs                       | Kshs               |
|                                                          | 3111103  | Veterinary Public Health Project                                             | New     | 3,000,000                | -                  | -                            | -                  | -                          | -                  |
|                                                          |          | <b>Sub Total</b>                                                             |         | <b>56,077,573</b>        | <b>20,500,000</b>  | <b>21,611,201</b>            | <b>10,000,000</b>  | <b>11,000,000</b>          | <b>12,100,000</b>  |
| Livestock Breed Improvement                              | 3111103  | Purchase of Agricultural Machinery and Equipment                             | New     | -                        | -                  | -                            | -                  | -                          | -                  |
|                                                          | 3111302  | Purchase of Animals and Breeding Stock                                       | Ongoing | 2,969,600                | 5,000,000          | -                            | 2,100,000          | 2,310,000                  | 2,541,000          |
|                                                          |          | <b>Sub Total</b>                                                             |         | <b>2,969,600</b>         | <b>5,000,000</b>   | <b>-</b>                     | <b>2,100,000</b>   | <b>2,310,000</b>           | <b>2,541,000</b>   |
| <b>Total</b>                                             |          |                                                                              |         | <b>59,047,173</b>        | <b>25,500,000</b>  | <b>21,611,201</b>            | <b>12,100,000</b>  | <b>13,310,000</b>          | <b>14,641,000</b>  |
| <b>Programme: Fisheries and blue economy development</b> |          |                                                                              |         |                          |                    |                              |                    |                            |                    |
| Fisheries infrastructure development                     | 3111102  | Acquisition of solar/ gas freezers for aquaparks                             | New     | -                        | -                  | -                            | -                  | -                          | -                  |
|                                                          | 3111103  | Installing hatcheries with Recirculatory Aquaculture System (RAS)            | New     | 2,000,000                | 22,500,000         | -                            | -                  | -                          | -                  |
|                                                          | 3111302  | County wide small holder Fish farmers support project                        | ongoing | 22,163,872               | -                  | 17,499,822                   | 15,000,000         | 16,500,000                 | 18,150,000         |
|                                                          | 3111302  | Fish post harvest Management and Value Addition                              | ongoing | -                        | -                  | -                            | -                  | -                          | -                  |
|                                                          | 3111302  | Acquisition of raw materials for production of fish feeds                    | Ongoing | -                        | -                  | 3,000,000                    | 17,814,372         | 19,595,809                 | 21,555,390         |
|                                                          | 3110599  | Fabrication and installation of fish cages                                   | Ongoing | -                        | -                  | -                            | 9,445,560          | 10,390,116                 | 11,429,128         |
|                                                          | 3110599  | Fish Breeding Development                                                    | Ongoing | 14,500,000               | -                  | 29,824,973                   | 11,034,956         | 12,138,452                 | 13,352,297         |
|                                                          |          | <b>Sub Total</b>                                                             |         | <b>38,663,872</b>        | <b>22,500,000</b>  | <b>50,324,795</b>            | <b>53,294,888</b>  | <b>58,624,377</b>          | <b>64,486,814</b>  |
| Aquaculture Business Development                         | 2640599  | Aquaculture Business Development Project (ABDP)                              | New     | 45,171,120               | 22,586,560         | 22,586,560                   | -                  | -                          | -                  |
|                                                          |          | <b>Sub Total</b>                                                             |         | <b>45,171,120</b>        | <b>22,586,560</b>  | <b>22,586,560</b>            | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| <b>Total</b>                                             |          |                                                                              |         | <b>83,834,992</b>        | <b>45,086,560</b>  | <b>72,911,355</b>            | <b>53,294,888</b>  | <b>58,624,377</b>          | <b>64,486,814</b>  |
| <b>Programme: Agribusiness development</b>               |          |                                                                              |         |                          |                    |                              |                    |                            |                    |
| Agribusiness Infrastructure Development                  | 3110202  | Operationalization of Cassava Factory at Simbachai                           | Ongoing | -                        | 15,000,000         | 5,000,000                    | -                  | -                          | -                  |
|                                                          | 3110202  | Completion of Agribusiness centre at ATC                                     | Ongoing | -                        | 20,000,000         | -                            | -                  | -                          | -                  |
|                                                          | 3110202  | Modernization of Agricultural Training Facilities                            | Ongoing | -                        | -                  | -                            | -                  | -                          | -                  |
|                                                          | 3111111  | Market Development                                                           | New     | -                        | -                  | -                            | -                  | -                          | -                  |
|                                                          | 2640302  | Kenya Agriculture Business Development Programme (KABDP)-County Contribution | New     | 5,459,459                | -                  | -                            | -                  | -                          | -                  |
|                                                          | 2640302  | Kenya Agriculture Business Development Programme (KABDP)                     | New     | 10,918,919               | 10,918,919         | 10,918,919                   | -                  | -                          | -                  |
|                                                          | 2640302  | Kenya Climates Smart Agriculture Programme( KCSAP                            | Ongoing | 9,002,304                | -                  | 37,060                       | -                  | -                          | -                  |
|                                                          |          | <b>Sub Total</b>                                                             |         | <b>25,380,682</b>        | <b>45,918,919</b>  | <b>15,955,979</b>            | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| <b>Total</b>                                             |          |                                                                              |         | <b>25,380,682</b>        | <b>45,918,919</b>  | <b>15,955,979</b>            | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| Credit access program                                    | 2640599  | Agriculture development fund                                                 | Ongoing | 20,000,000               | -                  | -                            | -                  | -                          | -                  |
| <b>Total</b>                                             |          |                                                                              |         | <b>20,000,000</b>        | <b>-</b>           | <b>-</b>                     | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| <b>Total</b>                                             |          |                                                                              |         | <b>20,000,000</b>        | <b>-</b>           | <b>-</b>                     | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| <b>Grand Total</b>                                       |          |                                                                              |         | <b>863,561,654</b>       | <b>545,155,479</b> | <b>640,918,340</b>           | <b>463,269,837</b> | <b>486,046,821</b>         | <b>511,101,503</b> |

## **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**

#### **Brief description of mandate.**

The Department is mandated to facilitate and promote trade, investment, industrial development, cooperative growth, fair trade practices, and social protection through drug and substance abuse control. It exists to promote self-reliance, employment creation, wealth generation, and inclusive economic growth across Busia County. The department delivers on this mandate through targeted programmes that support business development, market access, value addition, innovation, industrial infrastructure development, cooperative financing, and consumer protection. These interventions directly contribute to increased productivity, improved service delivery, job creation, enhanced incomes, and overall socio-economic welfare of county residents. To effectively discharge its functions, the department operates through five directorates: Trade, Industrialization, Cooperatives, Small and Micro Enterprises, and Alcoholic Drinks & Drug Abuse Control.

#### **Expenditure Trends FY2022/2023-2024/2025**

In FY2022/2023-2024/2025, the department was allocated a total of Kshs.1,029.6 million and spent Kshs.562.3million, representing an absorption rate of 55%. In the FY 2022/2023, the department spent Kshs.123.8 million against a target of Kshs.224.5 million, representing an absorption rate of 55%. In the FY 2023/2024 the department spent Ksh.146.4 million against the budget allocation of Kshs 301.4 million, representing an absorption rate of 49 %. While in the FY 2024/2025 the department spent Ksh.292.1Million against the approved budget allocation of Kshs.503.7Million, representing an absorption rate of 58%.

#### **Major Achievements for FY 2022/2023-2024/2025**

During the FY 2022/23–FY 2024/25 MTEF period, the Department implemented a range of programmes that significantly contributed to economic growth, employment creation, investment promotion, and consumer protection across Busia County. In the area of industrialization, the Department commenced and continued implementation of Phase I of the Busia County Aggregation and Industrial Park (CAIP) at Nasewa, a flagship county project jointly funded by the County Government and the National Government at a total cost of Kshs. 500 million. By FY 2024/25, the project had attained 68.9% completion, with substantial progress made on shared infrastructure, factory shells, and support facilities. In addition, construction of the Export Processing Zone (EPZ) progressed to approximately 72%, positioning the County as a future hub for manufacturing, agro-processing, and export oriented investment. Under Trade directorate, the Department constructed and operationalized eight markets, including Adung’osi, Murumba, Bukhalalire, Angurai, Tangakona, and Apegei (Phase I) among others, and renovated seven existing markets, namely Busia Main Market, Soko Posta, Bulemia, Chengo, Matayos Auction Ring, Mayenje, and Bukhuyi. These interventions improved hygiene standards, trading conditions, and market access for traders, while enhancing local revenue generation. Additional market facilities such as modern ablution blocks, market fencing, and boda boda sheds were also developed, contributing to safer and more organized trading environments. In MSME development and trade facilitation, the Department trained over 2,100 traders on enterprise management, compliance, and value addition, exceeding annual targets. They also strengthened the regulatory framework by developing amendments to the Busia County Trade Revolving Fund Act, 2016, and finalizing the Busia County Investment Policy, which was submitted to the County Assembly for approval to guide investment promotion and private sector participation. Cooperatives directorate recorded significant growth, with the registration of 32 new cooperative societies under the Ward-Based Rural Economic Revitalization Programme in collaboration with NAVCDP. Over the MTEF period, more than 105 cooperative societies were formed, while 34 cooperative audits were conducted to improve governance, accountability, and financial compliance. In addition, 522 cooperative leaders and over 5,000 cooperative members were trained in partnership with NAVCDP, KEBS, and MSEA, strengthening institutional capacity and cooperative performance. In the area of fair-trade practices and consumer protection, the Department enhanced verification and inspection of weighing and measuring equipment. Over the MTEF period, more than 4,000 legal metrology devices were examined, tested and verified, improving accuracy in trade transactions and protecting consumers from unfair practices. Under alcoholic drinks and drug abuse control, reforms were initiated to strengthen regulation

and enforcement by developing a draft bill to repeal the Busia County Alcoholic Control Act, 2014, aligning it with current regulatory and industry standards and enhancing public health and social protection outcomes.

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

Over the medium term, the Department will pursue strategic priorities aimed at strengthening trade, investment, industrialization, and cooperative development to drive inclusive economic growth in Busia County. The Department will seek to increase access to trade and investment by enhancing MSME promotion, improving market and trading infrastructure, and strengthening investment promotion initiatives in order to stimulate business growth, expand revenue streams, and create employment opportunities. To strengthen fair trade practices, the Department will focus on improving the verification and inspection of weighing and measuring equipment to safeguard consumers, enhance compliance, and promote transparency and confidence in trade transactions. In promoting industrialization, priority will be given to the completion and operationalization of industrial parks, Export Processing Zones (EPZs), and Jua Kali infrastructure. These interventions are expected to attract private investment, support value addition, create jobs, and position the County as a competitive industrial hub. To improve access to cooperative services, the Department will scale up investment in cooperatives through enhanced financing mechanisms, capacity building, and strengthened governance systems. This approach will promote economies of scale, improve member returns, and enhance the sustainability and impact of cooperative enterprises across the County.

### **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, Cooperative Enterprise Development Fund Upscaled, Industrial Development and establishment of rehabilitation centres. On ADP, these outputs have been directly replicated in planned period of 2026/2027. Further we have linked all the outputs from CIDP and ADP to the CFSP.

## **D. Strategic Objectives**

### **CP 6: General Administration and Support Services**

To facilitate the coordination of programs within the department

## CP 7: Trade Development and Investment

To increase access to trade and Investment

## CP 8: Industrialization

To promote industrialization

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.946,108,734** For the FY 2026/27, **Ksh. 295,603,847** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.309,764,232** and **Ksh. 340,740,655** respectively.

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

| Programme                                   | Sub-programme                        | Objective                                                                | Outcome                                 | Key Output                            | Performance Indicators                       | Baseline FY 2025/2026 | Planned Target FY 2026/2027 | FY 2027/2028 | FY 2028/2029 |
|---------------------------------------------|--------------------------------------|--------------------------------------------------------------------------|-----------------------------------------|---------------------------------------|----------------------------------------------|-----------------------|-----------------------------|--------------|--------------|
| 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   | 100%                  | 100%                        | 100%         | 100%         |
| Trade Development and Investment            | MSME Promotion                       | To increase access to trade and investment                               | Improved access to trade and investment | Accessed trade and investment         | No of trade and investments conducted        | 0                     | 1                           | 1            | 1            |
|                                             | Market Modernization and development |                                                                          |                                         | Markets constructed and Rehabilitated | No. of Markets constructed and Rehabilitated |                       | 10                          | 10           | 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 | Grants disbursed to groups            | No. of groups issued with Grants             | 1                     | 35                          | 35           | 35           |

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

| County Programme (CP)                             | County Sub Programme (CSP)                        | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | 1st Revised Budget Estimates | Budget Estimates   | Projections        |                    |
|---------------------------------------------------|---------------------------------------------------|--------------------|--------------------------|--------------------|------------------------------|--------------------|--------------------|--------------------|
|                                                   |                                                   | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026                 | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                                   |                                                   | Kshs.              | Kshs.                    | Kshs.              | Kshs.                        | Kshs.              | Kshs.              | Kshs.              |
| CP 6: General Administration and support services | CSP 6.1: Administrative support service           | 83,356,894         | 98,909,577               | 101,154,564        | 86,044,626                   | 109,103,245        | 104,613,570        | 115,074,926        |
| CP 7: Trade Development and Investment            | CSP 7.1: MSME Promotion                           | 3,000,000          | -                        | 5,000,000          | -                            | 80,000,000         | 88,000,000         | 96,800,000         |
|                                                   | CSP 7.2: Market Modernization and Development     | 49,820,000         | 64,490,000               | 89,300,000         | 99,002,628                   | 56,500,602         | 62,150,662         | 68,365,728         |
| CP: Fair Trade practices                          | CSP: Weights and Measuring Equipment Verification | 5,000,000          | 4,000,000                | -                  | -                            | -                  | -                  | -                  |
| CP 8: Industrialization                           | CSP 8.1: Industrial Development                   | -                  | 319,329,223              | 133,917,104        | 157,626,373                  | 50,000,000         | 55,000,000         | 60,500,000         |
| CP: Cooperative Business Development              | CSP : Cooperative Development                     | 77,000,000         | 34,000,000               | 25,000,000         | 27,000,000                   | -                  | -                  | -                  |
| <b>Total Vote</b>                                 |                                                   | <b>218,176,894</b> | <b>520,728,800</b>       | <b>354,371,668</b> | <b>369,673,627</b>           | <b>295,603,847</b> | <b>309,764,232</b> | <b>340,740,655</b> |

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

| Expenditure Category                | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Budget Projections |                    |
|-------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|
|                                     | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                     | Kshs.              | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.              | Kshs.              |
| <b>Current Expenditure</b>          | <b>83,356,894</b>  | <b>98,909,577</b>        | <b>101,154,564</b> | <b>86,044,626</b>        | <b>109,103,245</b> | <b>104,613,570</b> | <b>115,074,926</b> |
| Compensation to Employees           | 39,288,587         | 52,619,069               | 54,093,401         | 54,093,401               | 75,197,182         | 82,716,900         | 90,988,590         |
| Use of Goods and Services           | 35,407,314         | 38,029,515               | 41,684,822         | 31,845,369               | 32,961,720         | 20,857,892         | 22,943,681         |
| Acquisition of Non-Financial Assets | 8,660,993          | 8,260,993                | 5,376,341          | 105,856                  | 944,343            | 1,038,777          | 1,142,655          |
| <b>Capital Expenditure</b>          | <b>134,820,000</b> | <b>421,819,223</b>       | <b>253,217,104</b> | <b>283,629,001</b>       | <b>186,500,602</b> | <b>205,150,662</b> | <b>225,665,728</b> |
| Acquisition of Non-Financial Assets | 54,820,000         | 387,819,223              | 223,217,104        | 256,629,001              | 106,500,602        | 117,150,662        | 128,865,728        |
| Grants, transfers and subsidies     | 80,000,000         | 34,000,000               | 30,000,000         | 27,000,000               | 80,000,000         | 88,000,000         | 96,800,000         |
| <b>Total Expenditure</b>            | <b>218,176,894</b> | <b>520,728,800</b>       | <b>354,371,668</b> | <b>369,673,627</b>       | <b>295,603,847</b> | <b>309,764,232</b> | <b>340,740,655</b> |

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

| County Programme (CP)                             | County Sub Programme (CSP)              | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |             |
|---------------------------------------------------|-----------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------|
|                                                   |                                         | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.       |
| CP 6: General Administration and support services | CSP 6.1: Administrative support service | 83,356,894                    | 98,909,577                            | 101,154,564                   | 86,044,626                                | 109,103,245                   | 104,613,570                                       | 115,074,926 |
|                                                   | Compensation to Employees               | 39,288,587                    | 52,619,069                            | 54,093,401                    | 54,093,401                                | 75,197,182                    | 82,716,900                                        | 90,988,590  |
|                                                   | Use of Goods and Services               | 35,407,314                    | 38,029,515                            | 41,684,822                    | 31,845,369                                | 32,961,720                    | 20,857,892                                        | 22,943,681  |
|                                                   | Acquisition of Non-Financial Assets     | 8,660,993                     | 8,260,993                             | 5,376,341                     | 105,856                                   | 944,343                       | 1,038,777                                         | 1,142,655   |
| CP 7: Trade Development and Investment            | CSP 7.1: MSME Promotion                 | 3,000,000                     | -                                     | 5,000,000                     | -                                         | 80,000,000                    | 88,000,000                                        | 96,800,000  |
|                                                   | Grants, transfers and subsidies         | 3,000,000                     | -                                     | 5,000,000                     | -                                         | 80,000,000                    | 88,000,000                                        | 96,800,000  |

|                                             |                                                            |                    |                    |                    |                    |                    |                    |                    |
|---------------------------------------------|------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                             | <b>CSP 7.2: Market Modernization and Development</b>       | <b>49,820,000</b>  | <b>64,490,000</b>  | <b>89,300,000</b>  | <b>99,002,628</b>  | <b>56,500,602</b>  | <b>62,150,662</b>  | <b>68,365,728</b>  |
|                                             | Acquisition of Non-Financial Assets                        | 49,820,000         | 64,490,000         | 89,300,000         | 99,002,628         | 56,500,602         | 62,150,662         | 68,365,728         |
| <b>CP: Fair Trade Practices</b>             | <b>CSP: Weighing and Measuring Equipment Verification.</b> | <b>5,000,000</b>   | <b>4,000,000</b>   | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |
|                                             | Acquisition of Non-Financial Assets                        | 5,000,000          | 4,000,000          | -                  | -                  | -                  | -                  | -                  |
| <b>CP 8: Industrialization</b>              | <b>CSP 8.1: Industrial Development</b>                     | <b>-</b>           | <b>319,329,223</b> | <b>133,917,104</b> | <b>157,626,373</b> | <b>50,000,000</b>  | <b>55,000,000</b>  | <b>60,500,000</b>  |
|                                             | Acquisition of Non-Financial Assets                        | -                  | 319,329,223        | 133,917,104        | 157,626,373        | 50,000,000         | 55,000,000         | 60,500,000         |
| <b>CP: Cooperative Business Development</b> | <b>CSP: Cooperative Development</b>                        | <b>77,000,000</b>  | <b>34,000,000</b>  | <b>25,000,000</b>  | <b>27,000,000</b>  | <b>-</b>           | <b>-</b>           | <b>-</b>           |
|                                             | Acquisition of Non-Financial Assets                        | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
|                                             | Grants, transfers and subsidies                            | 77,000,000         | 34,000,000         | 25,000,000         | 27,000,000         | -                  | -                  | -                  |
| <b>Total Vote</b>                           |                                                            | <b>218,176,894</b> | <b>520,728,800</b> | <b>354,371,668</b> | <b>369,673,627</b> | <b>295,603,847</b> | <b>309,764,232</b> | <b>340,740,655</b> |

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

| No | Designation Name                                           | JG | Staff No  | FY<br>2026/2027   | Projection<br>2027/2028 | Projection<br>2028/2029 |
|----|------------------------------------------------------------|----|-----------|-------------------|-------------------------|-------------------------|
| 1  | Member - County Executive Committee                        | T  | 1         | 5,561,668         | 5,839,751               | 6,131,739               |
| 2  | County Chief Officer                                       | S  | 1         | 2,916,380         | 3,062,199               | 3,215,309               |
| 3  | County Director - Co-operative Enterprise Development Fund | R  | 1         | 2,753,638         | 2,891,320               | 3,035,886               |
| 4  | Director - Co-operative Audit                              | R  | 1         | 2,740,634         | 2,877,666               | 3,021,549               |
| 5  | Director - Co-operative Development                        | R  | 1         | 2,727,575         | 2,863,954               | 3,007,151               |
| 6  | Director - Industry                                        | R  | 1         | 2,740,634         | 2,877,666               | 3,021,549               |
| 7  | Director - Trade and Markets                               | R  | 1         | 2,740,634         | 2,877,666               | 3,021,549               |
| 8  | Deputy Director - Co-operative Audit                       | Q  | 1         | 2,517,547         | 2,643,424               | 2,775,596               |
| 9  | Deputy Director - Co-operative Development                 | Q  | 1         | 2,558,043         | 2,685,945               | 2,820,242               |
| 10 | Deputy Director - Market                                   | Q  | 1         | 2,517,547         | 2,643,424               | 2,775,596               |
| 11 | Deputy Director- Alcoholic Drinks and Drug abuse control   | Q  | 1         | 2,517,547         | 2,643,424               | 2,775,596               |
| 12 | Deputy Director -Industry                                  | Q  | 1         | 2,508,043         | 2,633,445               | 2,765,117               |
| 13 | Deputy Director -Trade                                     | Q  | 1         | 2,408,043         | 2,528,445               | 2,654,867               |
| 14 | Principal Trade Development Officer                        | N  | 1         | 1,982,436         | 2,081,558               | 2,185,636               |
| 15 | Chief Co-operative Officer                                 | M  | 2         | 3,170,982         | 3,329,531               | 3,496,008               |
| 16 | Finance Officer [1]                                        | L  | 3         | 4,147,819         | 4,355,210               | 4,572,970               |
| 17 | Senior Co-operative Officer                                | L  | 5         | 7,984,056         | 8,383,259               | 8,802,422               |
| 18 | Senior Trade Development Officer                           | L  | 1         | 1,242,937         | 1,305,084               | 1,370,338               |
| 19 | Statistician [1]                                           | L  | 1         | 1,242,937         | 1,305,084               | 1,370,338               |
| 20 | Co-operative Officer [1]                                   | K  | 7         | 8,109,178         | 8,514,637               | 8,940,369               |
| 21 | Weights & Measures Officer [1]                             | K  | 4         | 4,940,390         | 5,187,410               | 5,446,780               |
| 22 | Weights & Measures Assistant [2]                           | J  | 1         | 649,341           | 681,808                 | 715,898                 |
| 23 | Cleaning Supervisor[2a]                                    | F  | 1         | 451,173           | 473,732                 | 497,418                 |
|    | <b>Sub-Total</b>                                           |    | <b>39</b> | <b>71,129,182</b> | <b>74,685,641</b>       | <b>78,419,923</b>       |
|    | Temporary Employees                                        |    |           | 4,068,000         | 4,068,000               | 4,068,000               |
|    | <b>Grand Total</b>                                         |    |           | <b>75,197,182</b> | <b>78,753,641</b>       | <b>82,487,923</b>       |

## Itemized recurrent

| 2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME) |          |                                                                              |                                          |                                  |                                          |                                  |                            |                   |
|-------------------------------------------------------------------------------------------|----------|------------------------------------------------------------------------------|------------------------------------------|----------------------------------|------------------------------------------|----------------------------------|----------------------------|-------------------|
| DEPARTMENT                                                                                | GFS CODE | TITLE AND DETAILS                                                            | REVISED BUDGET ESTIMATES<br>FY 2024/2025 | BUDGET ESTIMATES<br>FY 2025/2026 | REVISED BUDGET ESTIMATES<br>FY 2025/2026 | BUDGET ESTIMATES<br>FY 2026/2027 | PROJECTED BUDGET ESTIMATES |                   |
|                                                                                           |          |                                                                              | Kshs.                                    | Kshs.                            | Kshs.                                    | Kshs.                            | Kshs.                      | Kshs.             |
|                                                                                           |          | <b>Compensation to Employees</b>                                             | <b>52,619,069</b>                        | <b>54,093,401</b>                | <b>54,093,401</b>                        | <b>75,197,182</b>                | <b>82,716,900</b>          | <b>90,988,590</b> |
|                                                                                           | 2110100  | <b>Basic salary+ Permanent Employees</b>                                     | <b>31,972,764</b>                        | <b>35,933,934</b>                | <b>33,933,934</b>                        | <b>52,263,753</b>                | <b>57,490,128</b>          | <b>63,239,141</b> |
|                                                                                           | 2110101  | Basic Salary civil services                                                  | 31,972,764                               | 35,933,934                       | 33,933,934                               | 52,263,753                       | 57,490,128                 | 63,239,141        |
|                                                                                           | 2110200  | <b>Basic Wages+ Temporary employees</b>                                      | <b>3,018,917</b>                         | <b>4,068,000</b>                 | <b>6,068,000</b>                         | <b>4,068,000</b>                 | <b>4,474,800</b>           | <b>4,922,280</b>  |
|                                                                                           | 2110202  | Casual Labour - Others                                                       | 3,018,917                                | 4,068,000                        | 6,068,000                                | 4,068,000                        | 4,474,800                  | 4,922,280         |
|                                                                                           | 2110300  | <b>Personal Allowance +Paid as Part of Salary</b>                            | <b>11,816,496</b>                        | <b>7,585,764</b>                 | <b>7,585,764</b>                         | <b>12,359,726</b>                | <b>13,595,699</b>          | <b>14,955,268</b> |
|                                                                                           | 2110301  | House Allowance                                                              | 7,181,712                                | 5,440,200                        | 5,440,200                                | 8,214,162                        | 9,035,578                  | 9,939,136         |
|                                                                                           | 2110314  | Transport Allowance                                                          | 4,406,784                                | 1,944,000                        | 1,944,000                                | 3,944,000                        | 4,338,400                  | 4,772,240         |
|                                                                                           | 2110320  | Leave Allowance                                                              | 228,000                                  | 201,564                          | 201,564                                  | 201,564                          | 221,720                    | 243,892           |
|                                                                                           | 2120100  | <b>Employer Contributions to Compulsory National Social Security Schemes</b> | <b>5,810,892</b>                         | <b>6,505,703</b>                 | <b>6,505,703</b>                         | <b>6,505,703</b>                 | <b>7,156,273</b>           | <b>7,871,901</b>  |
|                                                                                           | 2120103  | Employer contribution to staff Pension scheme                                | 5,172,815                                | 4,617,963                        | 4,617,963                                | 4,617,963                        | 5,079,759                  | 5,587,735         |
|                                                                                           | 2120103  | Housing Levy                                                                 | 638,077                                  | 1,887,740                        | 1,887,740                                | 1,887,740                        | 2,076,514                  | 2,284,165         |
| Headquarters                                                                              | 2210000  | <b>Use of Goods and Services</b>                                             | <b>17,250,582</b>                        | <b>20,820,508</b>                | <b>18,924,481</b>                        | <b>7,659,777</b>                 | <b>8,425,755</b>           | <b>9,268,330</b>  |
|                                                                                           | 2210100  | <b>Utilities Supplies and Services</b>                                       | <b>557,134</b>                           | <b>857,134</b>                   | <b>457,134</b>                           | <b>857,134</b>                   | <b>942,847</b>             | <b>1,037,132</b>  |
|                                                                                           | 2210101  | Electricity Expenses                                                         | 311,131                                  | 511,131                          | 261,131                                  | 511,131                          | 562,244                    | 618,469           |
|                                                                                           | 2210102  | Water and Sewerage charges                                                   | 246,003                                  | 346,003                          | 196,003                                  | 346,003                          | 380,603                    | 418,664           |
|                                                                                           | 2210200  | <b>Communication Supplies and Services</b>                                   | <b>182,800</b>                           | <b>382,800</b>                   | <b>-</b>                                 | <b>193,420</b>                   | <b>212,762</b>             | <b>234,038</b>    |
|                                                                                           | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                        | 116,640                                  | 266,640                          | -                                        | 133,260                          | 146,586                    | 161,245           |
|                                                                                           | 2210203  | Courier and Postal Services                                                  | 66,160                                   | 116,160                          | -                                        | 60,160                           | 66,176                     | 72,794            |
|                                                                                           | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>       | <b>1,931,237</b>                         | <b>2,224,093</b>                 | <b>1,624,093</b>                         | <b>1,211,323</b>                 | <b>1,332,455</b>           | <b>1,465,701</b>  |
|                                                                                           | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)              | 700,000                                  | 606,000                          | 606,000                                  | 303,000                          | 333,300                    | 366,630           |
|                                                                                           | 2210302  | Accommodation                                                                | 750,000                                  | 920,000                          | 520,000                                  | 410,000                          | 451,000                    | 496,100           |
|                                                                                           | 2210303  | Daily Subsistence Allowances                                                 | 481,237                                  | 698,093                          | 498,093                                  | 498,323                          | 548,155                    | 602,971           |
|                                                                                           | 2210400  | <b>Foreign Travel and Subsistence, and other transportation costs</b>        | <b>-</b>                                 | <b>3,550,000</b>                 | <b>-</b>                                 | <b>805,000</b>                   | <b>885,500</b>             | <b>974,050</b>    |
|                                                                                           | 2210401  | Travel Costs (airlines, bus, railway, etc.)                                  | -                                        | 2,575,000                        | -                                        | 500,000                          | 550,000                    | 605,000           |
|                                                                                           | 2210402  | Accommodation                                                                | -                                        | 750,000                          | -                                        | 200,000                          | 220,000                    | 242,000           |
|                                                                                           | 2210403  | Daily Subsistence Allowances                                                 | -                                        | 225,000                          | -                                        | 105,000                          | 115,500                    | 127,050           |
|                                                                                           | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>          | <b>875,290</b>                           | <b>875,290</b>                   | <b>1,351,730</b>                         | <b>572,709</b>                   | <b>629,980</b>             | <b>692,978</b>    |
|                                                                                           | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                       | 45,000                                   | 45,000                           | -                                        | 5,000                            | 5,500                      | 6,050             |
|                                                                                           | 2210504  | Advertising awareness                                                        | 830,290                                  | 830,290                          | 1,351,730                                | 567,709                          | 624,480                    | 686,928           |
|                                                                                           | 2210700  | <b>Training Expenses</b>                                                     | <b>700,000</b>                           | <b>750,000</b>                   | <b>3,225,113</b>                         | <b>250,000</b>                   | <b>275,000</b>             | <b>302,500</b>    |
|                                                                                           | 2210708  | Trainer allowance                                                            | 250,000                                  | 250,000                          | 1,150,000                                | 50,000                           | 55,000                     | 60,500            |
|                                                                                           | 2210710  | Accommodation                                                                | 300,000                                  | 150,000                          | 1,275,113                                | 50,000                           | 55,000                     | 60,500            |
|                                                                                           | 2210711  | Tuition Fees                                                                 | 150,000                                  | 350,000                          | 800,000                                  | 150,000                          | 165,000                    | 181,500           |

| 2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME) |          |                                                                               |                          |                  |                          |                  |                            |              |
|-------------------------------------------------------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                                                                | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                                                           |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                                                           |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                                                                           | 2210800  | <b>Hospitality Supplies and Services</b>                                      | 1,973,420                | 3,473,420        | 3,742,414                | 1,001,300        | 1,101,430                  | 1,211,573    |
|                                                                                           | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 945,420                  | 1,245,420        | 3,742,414                | 445,300          | 489,830                    | 538,813      |
|                                                                                           | 2210802  | Board, committees, conferences & seminars                                     | 1,028,000                | 2,228,000        | -                        | 556,000          | 611,600                    | 672,760      |
|                                                                                           | 2211000  | <b>Specialised Materials and Supplies</b>                                     | 906,000                  | 472,320          | -                        | 36,000           | 39,600                     | 43,560       |
|                                                                                           | 2211016  | Purchase of Uniforms and Clothing + Staff tags                                | 906,000                  | 472,320          | -                        | 36,000           | 39,600                     | 43,560       |
|                                                                                           | 2211100  | <b>Office and General Supplies and Services</b>                               | 2,349,104                | 2,851,354        | 6,923,944                | 776,240          | 853,864                    | 939,250      |
|                                                                                           | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 776,362                  | 1,551,362        | 3,468,952                | 451,000          | 496,100                    | 545,710      |
|                                                                                           | 2211102  | Supplies and Accessories for Computers and Printers                           | 1,268,522                | 995,772          | 3,300,772                | 250,000          | 275,000                    | 302,500      |
|                                                                                           | 2211103  | Sanitary and cleaning materials,                                              | 304,220                  | 304,220          | 154,220                  | 75,240           | 82,764                     | 91,040       |
|                                                                                           | 2211200  | <b>Fuel Oil and Lubricants</b>                                                | 2,470,000                | 2,470,000        | 1,000,000                | 500,000          | 550,000                    | 605,000      |
|                                                                                           | 2211201  | Refined Fuels and Lubricants for Transport                                    | 2,470,000                | 2,470,000        | 1,000,000                | 500,000          | 550,000                    | 605,000      |
|                                                                                           | 2211300  | <b>Other Operating Expenses</b>                                               | 4,446,188                | 2,054,688        | 249,688                  | 870,211          | 957,232                    | 1,052,955    |
|                                                                                           | 2211305  | Contracted Guards and Cleaning Services                                       | 1,245,459                | 1,945,459        | 140,459                  | 850,000          | 935,000                    | 1,028,500    |
|                                                                                           | 2211310  | Contracted Professional Services                                              | 3,000,000                | 109,229          | 109,229                  | 20,211           | 22,232                     | 24,455       |
|                                                                                           | 2211399  | Preparation of Planning Documents                                             | 200,729                  | -                | -                        | -                | -                          | -            |
|                                                                                           | 2211399  | Agricultural Cooperatives Policy                                              | -                        | -                | -                        | -                | -                          | -            |
|                                                                                           | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>           | 550,000                  | 550,000          | 350,365                  | 430,000          | 473,000                    | 520,300      |
|                                                                                           | 2220101  | Maintenance Expenses + Motor Vehicles                                         | 550,000                  | 550,000          | 350,365                  | 430,000          | 473,000                    | 520,300      |
|                                                                                           | 2220200  | <b>Routine Maintenance + Other Assets</b>                                     | 309,409                  | 309,409          | -                        | 156,440          | 172,084                    | 189,292      |
|                                                                                           | 2220202  | Maintenance of Office Furniture and Equipment                                 | 202,542                  | 202,542          | -                        | 120,140          | 132,154                    | 145,369      |
|                                                                                           | 2220210  | Maintenance of Computers, Software, and Networks                              | 106,867                  | 106,867          | -                        | 36,300           | 39,930                     | 43,923       |
|                                                                                           | 3100000  | <b>Acquisition of Non-Financial Assets</b>                                    | 6,180,341                | 1,580,341        | 105,856                  | 607,165          | 667,882                    | 734,670      |
|                                                                                           | 3110700  | <b>Purchase of Vehicles and Other Transport Equipment</b>                     | 5,000,000                | -                | -                        | -                | -                          | -            |
|                                                                                           | 3110701  | Purchase of Motor Vehicle                                                     | 5,000,000                | -                | -                        | -                | -                          | -            |
|                                                                                           | 3110900  | <b>Purchase of Furniture and Institutional Equipment</b>                      | 122,165                  | 122,165          | -                        | 122,165          | 134,382                    | 147,820      |
|                                                                                           | 3110902  | Purchase of Household and Institutional Appliances                            | 122,165                  | 122,165          | -                        | 122,165          | 134,382                    | 147,820      |
|                                                                                           | 3111000  | <b>Purchase of Office Furniture and General Equipment</b>                     | 1,058,176                | 1,458,176        | 105,856                  | 485,000          | 533,500                    | 586,850      |
|                                                                                           | 3111001  | Purchase of Office Furniture and Fittings                                     | 400,000                  | 800,000          | -                        | 250,000          | 275,000                    | 302,500      |

| 2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME) |                |                                                                               |                          |                   |                          |                   |                            |                    |
|-------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------|--------------------------|-------------------|--------------------------|-------------------|----------------------------|--------------------|
| DEPARTMENT                                                                                | GFS CODE       | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | PROJECTED BUDGET ESTIMATES |                    |
|                                                                                           |                |                                                                               | FY 2024/2025             | FY 2025/2026      | FY 2025/2026             | FY 2026/2027      | FY 2027/2028               | FY 2028/2029       |
|                                                                                           |                |                                                                               | Kshs.                    | Kshs.             | Kshs.                    | Kshs.             | Kshs.                      | Kshs.              |
|                                                                                           | 3111002        | Purchase of Computers, Printers and other IT Equipment                        | 505,856                  | 505,856           | 105,856                  | 225,000           | 247,500                    | 272,250            |
|                                                                                           | 3111003        | Purchase of Air conditioners, Fans and Heating Appliances                     | 152,320                  | 152,320           | -                        | 10,000            | 11,000                     | 12,100             |
|                                                                                           | 3111005        | Purchase of Photocopiers                                                      | -                        | -                 | -                        | -                 | -                          | -                  |
|                                                                                           |                | <b>Sub Total</b>                                                              | <b>76,049,992</b>        | <b>76,494,250</b> | <b>73,123,738</b>        | <b>83,464,124</b> | <b>91,810,536</b>          | <b>100,991,590</b> |
| <b>Trade</b>                                                                              | <b>2210000</b> | <b>Use of Goods and Services</b>                                              | <b>9,069,330</b>         | <b>6,099,330</b>  | <b>5,301,872</b>         | <b>17,600,000</b> | <b>3,960,000</b>           | <b>4,356,000</b>   |
|                                                                                           | <b>2210200</b> | <b>Communication Supplies and Services</b>                                    | <b>56,458</b>            | <b>156,458</b>    | <b>-</b>                 | <b>56,458</b>     | <b>62,104</b>              | <b>68,314</b>      |
|                                                                                           | 2210201        | Telephone, Telex, Facsimile and Mobile Phone Services                         | 56,458                   | 156,458           | -                        | 56,458            | 62,104                     | 68,314             |
|                                                                                           | <b>2210300</b> | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | <b>688,000</b>           | <b>2,888,000</b>  | <b>888,000</b>           | <b>988,000</b>    | <b>1,086,800</b>           | <b>1,195,480</b>   |
|                                                                                           | 2210301        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 220,000                  | 2,120,000         | 420,000                  | 320,000           | 352,000                    | 387,200            |
|                                                                                           | 2210302        | Accommodation                                                                 | 340,000                  | 640,000           | 340,000                  | 540,000           | 594,000                    | 653,400            |
|                                                                                           | 2210303        | Daily Subsistence Allowances                                                  | 128,000                  | 128,000           | 128,000                  | 128,000           | 140,800                    | 154,880            |
|                                                                                           | <b>2210400</b> | <b>Foreign Travel and Subsistence, and other transportation costs</b>         | <b>-</b>                 | <b>-</b>          | <b>-</b>                 | <b>-</b>          | <b>-</b>                   | <b>-</b>           |
|                                                                                           | 2210401        | Travel Costs (airlines, bus, railway, etc.)                                   | -                        | -                 | -                        | -                 | -                          | -                  |
|                                                                                           | 2210402        | Accommodation                                                                 | -                        | -                 | -                        | -                 | -                          | -                  |
|                                                                                           | <b>2210700</b> | <b>Training Expenses</b>                                                      | <b>664,300</b>           | <b>1,164,300</b>  | <b>1,844,300</b>         | <b>864,970</b>    | <b>951,467</b>             | <b>1,046,614</b>   |
|                                                                                           | 2210710        | Accommodation                                                                 | 338,254                  | 838,254           | 838,254                  | 538,924           | 592,816                    | 652,098            |
|                                                                                           | 2210711        | Tuition fees                                                                  | 181,406                  | 181,406           | 861,406                  | 181,406           | 199,547                    | 219,501            |
|                                                                                           | 2210799        | Business training and sensitization                                           | 144,640                  | 144,640           | 144,640                  | 144,640           | 159,104                    | 175,014            |
|                                                                                           | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>1,426,572</b>         | <b>876,572</b>    | <b>975,572</b>           | <b>676,572</b>    | <b>744,229</b>             | <b>818,652</b>     |
|                                                                                           | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 695,772                  | 506,572           | 755,572                  | 406,572           | 447,229                    | 491,952            |
|                                                                                           | 2210802        | Board, committees, conferences & seminars                                     | 730,800                  | 370,000           | 220,000                  | 270,000           | 297,000                    | 326,700            |
|                                                                                           | <b>2211100</b> | <b>Office and General Supplies and Services</b>                               | <b>1,234,000</b>         | <b>1,014,000</b>  | <b>794,000</b>           | <b>1,014,000</b>  | <b>1,115,400</b>           | <b>1,226,940</b>   |
|                                                                                           | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 584,000                  | 494,000           | 494,000                  | 494,000           | 543,400                    | 597,740            |
|                                                                                           | 2211102        | Supplies and Accessories for Computers and Printers                           | 430,000                  | 300,000           | 300,000                  | 300,000           | 330,000                    | 363,000            |
|                                                                                           | 2211103        | Sanitary and cleaning materials,                                              | 220,000                  | 220,000           | -                        | 220,000           | 242,000                    | 266,200            |
|                                                                                           | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                | <b>-</b>                 | <b>-</b>          | <b>800,000</b>           | <b>-</b>          | <b>-</b>                   | <b>-</b>           |
|                                                                                           | 2211201        | Refined Fuels and Lubricants for Transport                                    | -                        | -                 | 800,000                  | -                 | -                          | -                  |
|                                                                                           | <b>2211300</b> | <b>Other Operating Expenses</b>                                               | <b>5,000,000</b>         | <b>-</b>          | <b>-</b>                 | <b>14,000,000</b> | <b>-</b>                   | <b>-</b>           |
|                                                                                           | 2211310        | Provision of Consultancy services                                             | 2,000,000                | -                 | -                        | -                 | -                          | -                  |
|                                                                                           | 2211399        | Stakeholder engagement (SMEs)                                                 |                          |                   |                          | 14,000,000        |                            |                    |
|                                                                                           | 2211399        | Industrialization Policy                                                      | 3,000,000                | -                 | -                        | -                 | -                          | -                  |
|                                                                                           | <b>3100000</b> | <b>Acquisition of Non-Financial Assets</b>                                    | <b>960,000</b>           | <b>2,920,000</b>  | <b>-</b>                 | <b>-</b>          | <b>-</b>                   | <b>-</b>           |

| 2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME) |          |                                                                               |                          |                  |                          |                   |                            |                  |
|-------------------------------------------------------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|-------------------|----------------------------|------------------|
| DEPARTMENT                                                                                | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | PROJECTED BUDGET ESTIMATES |                  |
|                                                                                           |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027      | FY 2027/2028               | FY 2028/2029     |
|                                                                                           |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.             | Kshs.                      | Kshs.            |
|                                                                                           | 3111000  | Purchase of Office Furniture and General Equipment                            | 960,000                  | 2,920,000        | -                        | -                 | -                          | -                |
|                                                                                           | 3111001  | Purchase of Office Furniture and Fittings                                     | -                        | 960,000          | -                        | -                 | -                          | -                |
|                                                                                           | 3111002  | Purchase of Computers, Printers and other IT Equipment                        | 560,000                  | 1,560,000        | -                        | -                 | -                          | -                |
|                                                                                           | 3111005  | Purchase of Photocopiers                                                      | 400,000                  | 400,000          | -                        | -                 | -                          | -                |
|                                                                                           |          | <b>SUB TOTAL</b>                                                              | <b>10,029,330</b>        | <b>9,019,330</b> | <b>5,301,872</b>         | <b>17,600,000</b> | <b>3,960,000</b>           | <b>4,356,000</b> |
| Weights and Measures                                                                      | 2210000  | Use of Goods and Services                                                     | 2,575,081                | 3,356,668        | 884,139                  | 950,000           | 1,045,000                  | 1,149,500        |
|                                                                                           | 2210200  | Communication Supplies and Services                                           | 78,229                   | 78,229           | -                        | 8,229             | 9,052                      | 9,957            |
|                                                                                           | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                         | 78,229                   | 78,229           | -                        | 8,229             | 9,052                      | 9,957            |
|                                                                                           | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 521,811                  | 975,811          | 315,811                  | 339,143           | 373,057                    | 410,363          |
|                                                                                           | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 260,000                  | 560,000          | -                        | 223,332           | 245,665                    | 270,232          |
|                                                                                           | 2210302  | Accommodation                                                                 | 165,811                  | 165,811          | 165,811                  | 5,811             | 6,392                      | 7,031            |
|                                                                                           | 2210303  | Daily Subsistence Allowances                                                  | 96,000                   | 250,000          | 150,000                  | 110,000           | 121,000                    | 133,100          |
|                                                                                           | 2210700  | Training Expenses                                                             | 372,228                  | 994,300          | -                        | 294,300           | 323,730                    | 356,103          |
|                                                                                           | 2210710  | Accommodation                                                                 | 212,228                  | 312,228          | -                        | 112,228           | 123,451                    | 135,796          |
|                                                                                           | 2210711  | Tuition fees                                                                  | 160,000                  | 682,072          | -                        | 182,072           | 200,279                    | 220,307          |
|                                                                                           | 2211000  | Specialised Materials and Supplies                                            | 202,813                  | -                | -                        | -                 | -                          | -                |
|                                                                                           | 2211006  | Purchase of workshop tools                                                    | -                        | -                | -                        | -                 | -                          | -                |
|                                                                                           | 2211016  | Purchase of Uniforms and Clothing + Staff                                     | 202,813                  | -                | -                        | -                 | -                          | -                |
|                                                                                           | 2211100  | Office and General Supplies and Services                                      | 1,400,000                | 1,308,328        | 568,328                  | 308,328           | 339,161                    | 373,077          |
|                                                                                           | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 440,000                  | 440,000          | 340,000                  | 140,000           | 154,000                    | 169,400          |
|                                                                                           | 2211102  | Supplies and Accessories for Computers and Printers                           | 640,000                  | 640,000          | -                        | 140,000           | 154,000                    | 169,400          |
|                                                                                           | 2211103  | Sanitary and cleaning materials,                                              | 320,000                  | 228,328          | 228,328                  | 28,328            | 31,161                     | 34,277           |
|                                                                                           |          | <b>SUB TOTAL</b>                                                              | <b>2,575,081</b>         | <b>3,356,668</b> | <b>884,139</b>           | <b>950,000</b>    | <b>1,045,000</b>           | <b>1,149,500</b> |
| Cooperatives and Investments                                                              | 2210000  | Use of Goods and Services                                                     | 5,734,522                | 3,889,187        | 1,127,193                | 2,662,822         | 2,929,104                  | 3,222,015        |
|                                                                                           | 2210200  | Communication Supplies and Services                                           | 47,329                   | 147,329          | -                        | 147,329           | 162,062                    | 178,268          |
|                                                                                           | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                         | 47,329                   | 147,329          | -                        | 147,329           | 162,062                    | 178,268          |
|                                                                                           | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 1,002,888                | 908,888          | 508,888                  | 908,888           | 999,777                    | 1,099,754        |
|                                                                                           | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 280,000                  | 330,000          | 130,000                  | 330,000           | 363,000                    | 399,300          |
|                                                                                           | 2210302  | Accommodation                                                                 | 544,000                  | 350,000          | 150,000                  | 350,000           | 385,000                    | 423,500          |
|                                                                                           | 2210303  | Daily Subsistence Allowances                                                  | 178,888                  | 228,888          | 228,888                  | 228,888           | 251,777                    | 276,954          |
|                                                                                           | 2210700  | Training Expenses                                                             | 1,031,000                | 1,164,300        | -                        | 960,170           | 1,056,187                  | 1,161,806        |
|                                                                                           | 2210710  | Accommodation                                                                 | 700,334                  | 700,334          | -                        | 496,204           | 545,824                    | 600,407          |
|                                                                                           | 2210711  | Tuition fees                                                                  | 330,666                  | 463,966          | -                        | 463,966           | 510,363                    | 561,399          |

| 2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME) |          |                                                                               |                          |                  |                          |                  |                            |                  |
|-------------------------------------------------------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|------------------|
| DEPARTMENT                                                                                | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                                                                           |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029     |
|                                                                                           |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.            |
|                                                                                           | 2210800  | Hospitality Supplies and Services                                             | 338,880                  | 338,880          | 338,880                  | 338,880          | 372,768                    | 410,045          |
|                                                                                           | 2210805  | Ushirika day Celebrations                                                     | 338,880                  | 338,880          | 338,880                  | 338,880          | 372,768                    | 410,045          |
|                                                                                           | 2211100  | Office and General Supplies and Services                                      | 1,314,425                | 679,425          | 279,425                  | 307,555          | 338,311                    | 372,142          |
|                                                                                           | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 579,425                  | 379,425          | 279,425                  | 207,555          | 228,311                    | 251,142          |
|                                                                                           | 2211102  | Supplies and Accessories for Computers and Printers                           | 450,000                  | 300,000          | -                        | 100,000          | 110,000                    | 121,000          |
|                                                                                           | 2211103  | Sanitary and cleaning materials,                                              | 285,000                  | -                | -                        | -                | -                          | -                |
|                                                                                           | 2211300  | Other Operating Expenses                                                      | 2,000,000                | 650,365          | -                        | -                | -                          | -                |
|                                                                                           | 2211399  | Development of investment Policy                                              | 2,000,000                | -                | -                        | -                | -                          | -                |
|                                                                                           | 2211399  | Monitoring and Evaluation                                                     | -                        | 650,365          | -                        | -                | -                          | -                |
|                                                                                           | 3100000  | Acquisition of Non-Financial Assets                                           | 1,120,652                | 876,000          | -                        | 337,178          | 370,896                    | 407,985          |
|                                                                                           | 3111000  | Purchase of Office Furniture and General Equipment                            | 1,120,652                | 876,000          | -                        | 337,178          | 370,896                    | 407,985          |
|                                                                                           | 3111001  | Purchase of Office Furniture and Fittings                                     | 682,652                  | 438,000          | -                        | 18,589           | 20,448                     | 22,493           |
|                                                                                           | 3111002  | Purchase of Computers, Printers and other IT Equipment                        | 438,000                  | 438,000          | -                        | 318,589          | 350,448                    | 385,493          |
|                                                                                           | 3111005  | Purchase of Photocopiers                                                      | -                        | -                | -                        | -                | -                          | -                |
|                                                                                           |          | <b>SUB TOTAL</b>                                                              | <b>6,855,174</b>         | <b>4,765,187</b> | <b>1,127,193</b>         | <b>3,000,000</b> | <b>3,300,000</b>           | <b>3,630,000</b> |
| Industrialization                                                                         | 2210000  | Use of Goods and Services                                                     | -                        | 2,416,618        | 2,905,538                | 2,079,330        | 2,287,263                  | 2,515,989        |
|                                                                                           | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | -                        | 1,120,000        | 470,000                  | 600,000          | 660,000                    | 726,000          |
|                                                                                           | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | -                        | 350,000          | 100,000                  | 50,000           | 55,000                     | 60,500           |
|                                                                                           | 2210302  | Accommodation                                                                 | -                        | 120,000          | 120,000                  | 100,000          | 110,000                    | 121,000          |
|                                                                                           | 2210303  | Daily Subsistence Allowances                                                  | -                        | 650,000          | 250,000                  | 450,000          | 495,000                    | 544,500          |
|                                                                                           | 2210700  | Training Expenses                                                             | -                        | 613,966          | 2,202,886                | 1,129,330        | 1,242,263                  | 1,366,489        |
|                                                                                           | 2210710  | Accommodation                                                                 | -                        | 150,000          | 1,150,000                | 629,330          | 692,263                    | 761,489          |
|                                                                                           | 2210711  | Tuition fees                                                                  | -                        | 463,966          | 1,052,886                | 500,000          | 550,000                    | 605,000          |
|                                                                                           | 2210800  | Hospitality Supplies and Services                                             | -                        | -                | -                        | -                | -                          | -                |
|                                                                                           | 2210805  | Ushirika day Celebrations                                                     | -                        | -                | -                        | -                | -                          | -                |
|                                                                                           | 2211100  | Office and General Supplies and Services                                      | -                        | 682,652          | 232,652                  | 350,000          | 385,000                    | 423,500          |
|                                                                                           | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | -                        | 332,652          | 232,652                  | 200,000          | 220,000                    | 242,000          |
|                                                                                           | 2211102  | Supplies and Accessories for Computers and Printers                           | -                        | 350,000          | -                        | 150,000          | 165,000                    | 181,500          |
|                                                                                           | 2211103  | Sanitary and cleaning materials,                                              | -                        | -                | -                        | -                | -                          | -                |
|                                                                                           | 2211300  | Other Operating Expenses                                                      | -                        | -                | -                        | -                | -                          | -                |
|                                                                                           | 2211399  | Development of investment Policy                                              | -                        | -                | -                        | -                | -                          | -                |

| 2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME) |          |                                                                               |                          |                  |                          |                  |                            |              |
|-------------------------------------------------------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                                                                | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                                                           |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                                                           |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                                                                           | 2211399  | Monitoring and Evaluation                                                     | -                        | -                | -                        | -                | -                          | -            |
|                                                                                           | 3100000  | Acquisition of Non-Financial Assets                                           | -                        | -                | -                        | 122,165          | 134,382                    | 147,820      |
|                                                                                           | 3111000  | Purchase of Office Furniture and General Equipment                            | -                        | -                | -                        | 122,165          | 134,382                    | 147,820      |
|                                                                                           | 3111001  | Purchase of Office Furniture and Fittings                                     | -                        | -                | -                        | -                | -                          | -            |
|                                                                                           | 3111002  | Purchase of Computers, Printers and other IT Equipment                        | -                        | -                | -                        | 122,165          | 134,382                    | 147,820      |
|                                                                                           | 3111005  | Purchase of Photocopiers                                                      | -                        | -                | -                        | -                | -                          | -            |
|                                                                                           |          | SUB TOTAL                                                                     | -                        | 2,416,618        | 2,905,538                | 2,201,495        | 2,421,645                  | 2,663,809    |
| Alcoholic Drinks                                                                          | 2210000  | Use of Goods and Services                                                     | 3,400,000                | 1,887,146        | 1,237,146                | 950,000          | 1,045,000                  | 1,149,500    |
|                                                                                           | 2210200  | Communication Supplies and Services                                           | -                        | -                | -                        | -                | -                          | -            |
|                                                                                           | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                         | -                        | -                | -                        | -                | -                          | -            |
|                                                                                           | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | -                        | 596,000          | 596,000                  | 800,000          | 880,000                    | 968,000      |
|                                                                                           | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | -                        | 228,000          | 228,000                  | 50,000           | 55,000                     | 60,500       |
|                                                                                           | 2210302  | Accommodation                                                                 | -                        | 120,000          | 120,000                  | 50,000           | 55,000                     | 60,500       |
|                                                                                           | 2210303  | Daily Subsistence Allowances                                                  | -                        | 248,000          | 248,000                  | 700,000          | 770,000                    | 847,000      |
|                                                                                           | 2210700  | Training Expenses                                                             | -                        | 720,334          | 370,334                  | -                | -                          | -            |
|                                                                                           | 2210710  | Accommodation                                                                 | -                        | 400,334          | 200,334                  | -                | -                          | -            |
|                                                                                           | 2210711  | Tuition fees                                                                  | -                        | 320,000          | 170,000                  | -                | -                          | -            |
|                                                                                           | 2210800  | Hospitality Supplies and Services                                             | 3,400,000                | -                | -                        | -                | -                          | -            |
|                                                                                           | 2210802  | Board, committees, conferences & seminars                                     | 3,400,000                | -                | -                        | -                | -                          | -            |
|                                                                                           | 2211100  | Office and General Supplies and Services                                      | -                        | 570,812          | 270,812                  | 150,000          | 165,000                    | 181,500      |
|                                                                                           | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | -                        | 570,812          | 270,812                  | 100,000          | 110,000                    | 121,000      |
|                                                                                           | 2211102  | Supplies and Accessories for Computers and Printers                           | -                        | -                | -                        | 50,000           | 55,000                     | 60,500       |
|                                                                                           |          | SUB TOTAL                                                                     | 3,400,000                | 1,887,146        | 1,237,146                | 950,000          | 1,045,000                  | 1,149,500    |
| Cooperative Audit                                                                         | 2210000  | Use of Goods and Services                                                     | -                        | 3,215,365        | 1,465,000                | 1,059,791        | 1,165,770                  | 1,282,347    |
|                                                                                           | 2210200  | Communication Supplies and Services                                           | -                        | -                | -                        | -                | -                          | -            |
|                                                                                           | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                         | -                        | -                | -                        | -                | -                          | -            |
|                                                                                           | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | -                        | 965,000          | 765,000                  | 965,000          | 1,061,500                  | 1,167,650    |
|                                                                                           | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | -                        | 230,000          | 230,000                  | 230,000          | 253,000                    | 278,300      |
|                                                                                           | 2210302  | Accommodation                                                                 | -                        | 450,000          | 250,000                  | 450,000          | 495,000                    | 544,500      |
|                                                                                           | 2210303  | Daily Subsistence Allowances                                                  | -                        | 285,000          | 285,000                  | 285,000          | 313,500                    | 344,850      |
|                                                                                           | 2210700  | Training Expenses                                                             | -                        | 950,000          | 450,000                  | -                | -                          | -            |
|                                                                                           | 2210709  | Trainer Allowance                                                             | -                        | 250,000          | 150,000                  | -                | -                          | -            |
|                                                                                           | 2210710  | Accommodation                                                                 | -                        | 150,000          | 150,000                  | -                | -                          | -            |
|                                                                                           | 2210711  | Tuition fees                                                                  | -                        | 550,000          | 150,000                  | -                | -                          | -            |

| 2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME) |          |                                                                               |                          |                    |                          |                    |                            |                    |
|-------------------------------------------------------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|--------------------|--------------------------|--------------------|----------------------------|--------------------|
| DEPARTMENT                                                                                | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|                                                                                           |          |                                                                               | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                                                                                           |          |                                                                               | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.                      | Kshs.              |
|                                                                                           | 2210800  | Hospitality Supplies and Services                                             | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                                                           | 2210805  | Ushirika day Celebrations                                                     | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                                                           | 2211100  | Office and General Supplies and Services                                      | -                        | 650,000            | 250,000                  | 94,791             | 104,270                    | 114,697            |
|                                                                                           | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | -                        | 350,000            | 250,000                  | 94,791             | 104,270                    | 114,697            |
|                                                                                           | 2211102  | Supplies and Accessories for Computers and Printers                           | -                        | 300,000            | -                        | -                  | -                          | -                  |
|                                                                                           | 2211103  | Sanitary and cleaning materials,                                              | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                                                           | 2211300  | Other Operating Expenses                                                      | -                        | 650,365            | -                        | -                  | -                          | -                  |
|                                                                                           | 2211399  | Preparation of Planning Documents                                             | -                        | 650,365            | -                        | -                  | -                          | -                  |
|                                                                                           |          | <b>SUB TOTAL</b>                                                              | -                        | <b>3,215,365</b>   | <b>1,465,000</b>         | <b>1,059,791</b>   | <b>1,165,770</b>           | <b>1,282,347</b>   |
|                                                                                           |          | <b>Gross Expenditure ... Kshs.</b>                                            | <b>98,909,577</b>        | <b>101,154,564</b> | <b>86,044,626</b>        | <b>109,225,410</b> | <b>104,747,951</b>         | <b>115,222,746</b> |
|                                                                                           |          |                                                                               |                          |                    |                          |                    | -                          | -                  |
|                                                                                           |          | <b>Compensation to Employees</b>                                              | 52,619,069               | 54,093,401         | 54,093,401               | 75,197,182         | 82,716,900                 | 90,988,590         |
|                                                                                           |          | <b>Use of Goods and Services</b>                                              | 38,029,515               | 41,684,822         | 31,845,369               | 32,961,720         | 20,857,892                 | 22,943,681         |
|                                                                                           |          | <b>Acquisition of Non-Financial Assets</b>                                    | 8,260,993                | 5,376,341          | 105,856                  | 944,343            | 1,038,777                  | 1,142,655          |
|                                                                                           |          |                                                                               | <b>98,909,577</b>        | <b>101,154,564</b> | <b>86,044,626</b>        | <b>109,103,245</b> | <b>104,613,570</b>         | <b>115,074,926</b> |

## Itemized development

| 2. Department of Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME) |          |                                                                    |         |                          | -                |                          | -                | -                          | -            |
|---------------------------------------------------------------------------------------------------------|----------|--------------------------------------------------------------------|---------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| COUNTY DEVELOPMENT BUDGET                                                                               | GFS CODE | TITLE AND DETAILS                                                  | STATUS  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                                                                         |          |                                                                    |         | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                                                                         |          |                                                                    |         | Kshs                     | Kshs             | Kshs                     | Kshs             | Kshs                       | Kshs         |
| <b>Programme: Trade Development and Investment</b>                                                      |          |                                                                    |         |                          |                  |                          |                  |                            |              |
| <b>MSME Promotion</b>                                                                                   | 2640303  | Grants to MSMEs                                                    | Ongoing | -                        | 5,000,000        | -                        | 70,000,000       | 77,000,000                 | 84,700,000   |
|                                                                                                         | 3110599  | Establishment of Business Information Centres                      | Ongoing | -                        | -                | -                        | -                | -                          | -            |
|                                                                                                         |          | Investment promotion and marketing                                 |         |                          |                  |                          | 10,000,000       | 11,000,000                 | 12,100,000   |
|                                                                                                         |          | <b>Sub Total</b>                                                   |         | -                        | 5,000,000        | -                        | 80,000,000       | 88,000,000                 | 96,800,000   |
| <b>Market Modernization and development</b>                                                             | 3111504  | Rehabilitation and construction of new markets                     | Ongoing | 17,700,410               | 89,300,000       | 86,260,303               | 30,000,000       | 33,000,000                 | 36,300,000   |
|                                                                                                         | 3111504  | Renovation and Completion of Markets                               | Ongoing | 28,850,000               | -                | -                        | 8,939,652        | 9,833,617                  | 10,816,979   |
|                                                                                                         | 3110299  | Construction of New Markets                                        | New     | 4,399,130                | -                | -                        | -                | -                          | -            |
|                                                                                                         | 3110599  | Construction of ablution blocks                                    | New     | 8,519,840                | -                | 12,742,325               | 17,560,950       | 19,317,045                 | 21,248,750   |
|                                                                                                         | 3110299  | Fencing of markets                                                 | Ongoing | 5,020,620                | -                | -                        | -                | -                          | -            |
|                                                                                                         |          | <b>Sub Total</b>                                                   |         | 64,490,000               | 89,300,000       | 99,002,628               | 56,500,602       | 62,150,662                 | 68,365,728   |
| <b>Total</b>                                                                                            |          |                                                                    |         | 64,490,000               | 94,300,000       | 99,002,628               | 136,500,602      | 150,150,662                | 165,165,728  |
| <b>Programme: Fair Trade Practices</b>                                                                  |          |                                                                    |         |                          |                  |                          |                  |                            |              |
| <b>Weighing and Measuring Equipment Verification</b>                                                    |          |                                                                    |         | -                        | -                | -                        | -                | -                          | -            |
|                                                                                                         | 3111010  | Acquisition of Mobile weighbridge calibration unit                 | new     | 4,000,000                | -                | -                        | -                | -                          | -            |
|                                                                                                         |          | <b>Sub Total</b>                                                   |         | 4,000,000                | -                | -                        | -                | -                          | -            |
| <b>Programme: Industrialization</b>                                                                     |          |                                                                    |         |                          |                  |                          |                  |                            |              |
| <b>Industrial Development</b>                                                                           | 3110504  | Development of Busia County Aggregation Centre and Industrial Park | New     | 319,329,223              | 133,917,104      | 157,626,373              | 50,000,000       | 55,000,000                 | 60,500,000   |
|                                                                                                         |          | <b>Sub Total</b>                                                   |         | 319,329,223              | 133,917,104      | 157,626,373              | 50,000,000       | 55,000,000                 | 60,500,000   |
| <b>Programme: Cooperative Business Development</b>                                                      |          |                                                                    |         |                          |                  |                          |                  |                            |              |
| <b>Cooperative Development</b>                                                                          | 2640303  | Grants to Cooperative Societies                                    | Ongoing | 17,000,000               | 12,500,000       | 13,500,000               | -                | -                          | -            |
|                                                                                                         | 2640303  | Loans Cooperative Societies                                        | Ongoing | 17,000,000               | 12,500,000       | 13,500,000               | -                | -                          | -            |
|                                                                                                         |          | <b>Sub Total</b>                                                   |         | 34,000,000               | 25,000,000       | 27,000,000               | -                | -                          | -            |
| <b>Total</b>                                                                                            |          |                                                                    |         | 421,819,223              | 253,217,104      | 283,629,001              | 186,500,602      | 205,150,662                | 225,665,728  |

### 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**

### **Brief description of mandate.**

The Directorate of Early Childhood Development Education is **Mandated** to undertake the following tasks: supervision of ECDE curriculum implementation; assess growth; monitoring and development of ECDE children; collecting data for purposes of equitable distribution of resources; capacity building of ECDE teachers and improving the physical environment for ECDE children through construction of classes and provision of outdoor play equipment. The Directorate of Industrial Skills Development is mandated to undertake Management of Vocational Training Centers through: development of policy guidelines; rules and regulations; implementation of policies; implementation of programmes supported by the various development partners; supervision and management of vocational training centers staff; implementation of Quality Assurance and Standards (QAS), recommendations and promotion of ICT integration and youth innovations; management of instructors and development of the human resource in the vocational education and training centers.

### **Key Achievement Highlights (FY 2024/2025)**

During FY 2024/2025, the Department recorded significant achievements across both directorates.

Under the ECDE Directorate, the Department implemented the School Meals Nutrition and Intervention Programme, benefiting over 46,000 learners in 460 ECDE centres countywide. The programme improved school attendance, retention, and learning outcomes, particularly among children from vulnerable households.

Through the Governor's Flagship Rapid Response Initiative (RRI), construction of 96 ECDE classrooms were launched and commenced across all wards, significantly improving access to safe and child-friendly learning environments.

In addition, the Directorate distributed learning and specialist instructional materials, including assistive devices for learners with disabilities, to ECDE centres countywide, promoting inclusivity and equitable access to education.

Under Vocational Training Directorate, notable progress was made in strengthening VTC infrastructure, including the renovation of Esidende ICT Block, construction of Osuret VTC Admission Block (Phase I), and development of Busagwa VTC Ablution Block, among other

facilities. These investments enhanced the quality of training environments and service delivery.

The Department also undertook capacity-building initiatives in collaboration with development partners including UNICEF, World Vision, SHOFCO, and No One Out. Training targeted ECDE teachers, sub-county coordinators, technical staff, and VTC managers, with a focus on training, child development, programme management, and financial management.

Further, in collaboration with the KCB Foundation, the ISD Directorate successfully implemented the Tujiajiri Programme, providing full scholarships to 520 students to pursue technical and vocational training in VTCs across the County. To recognize skills development and promote the dignity of vocational training, the County conducted its first-ever VTC graduation ceremony, marking a major milestone in skills development and youth empowerment.

### **Constraints and challenges in Budget Implementation**

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

### **Lesson Learnt and Recommendations.**

- Enhance budgetary allocation to ensure sustainability of school meals and nutrition program
- Need to sensitize stakeholders on automation of Education support scheme to ensure successful implementation of the program
- Disbursement of capitation to support functions of VTC's as anchored in The Fourth Schedule of the Constitution.
- Employment of instructors in VTCs to fill the vacancies created by the outgoing staff.
- Promotion of staff.

- Increase budgetary allocations for development projects to ensure VTCs have enough workshops.

## D. Strategic Objectives

### CP 9: General Administration and support services

To facilitate the coordination of Education programs within the department

### CP 10: Early Childhood Development Education

To increase access to equitable and quality early childhood education

### CP 11: Vocational Training Development

To increase access to equitable and quality Vocational Training

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.2,891,142,038** For the FY 2026/27, **Ksh. 873,456,809** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.960,802,490** and **Ksh.1,056,882,739** respectively.

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

| Programme                                   | Sub-programme                   | Objective                                                                | Outcome                                                             | Key Output                                                                                                              | Performance Indicators                           | Baseline FY 2025/2026 | Planned Target FY 2026/2027 | FY 2027/2028 | FY 2028 /2029 |
|---------------------------------------------|---------------------------------|--------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------------|-----------------------------|--------------|---------------|
| 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) | 35                    | 30                          | 30           | 30            |
|                                             |                                 |                                                                          |                                                                     | ECDE centers equipped with WASH facilities                                                                              | No. of ECDE Centre equipped with WASH facilities | 0                     | 30                          | 30           | 30            |

| Programme                       | Sub-programme                                    | Objective                                                       | Outcome                                                       | Key Output                                          | Performance Indicators                                                                      | Baseline FY 2025/2026 | Planned Target FY 2026/2027 | FY 2027/2028 | FY 2028 /2029 |
|---------------------------------|--------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------|-----------------------------|--------------|---------------|
|                                 |                                                  |                                                                 |                                                               | ECDE classrooms renovated                           | No. of ECDE centers renovated                                                               | 0                     | 15                          | 20           | 25            |
|                                 |                                                  |                                                                 |                                                               | ECD centers equipped with Age-Appropriate Furniture | No. of ECDE centers with age appropriate ECDE furniture                                     | 0                     | 20                          | 25           | 30            |
|                                 | ECDE Learning Materials                          |                                                                 |                                                               | ECDE center equipped with learning materials        | No. of ECDE centers provided with learning materials (charts and other learning activities) | 0                     | 109                         | 122          | 130           |
|                                 | School Feeding Programme                         |                                                                 |                                                               | ECDE centers provided with school meals             | Number of ECDE centers benefitting from school feeding programs                             | 294                   | 294                         | 294          | 294           |
|                                 | Inclusive education for learners with disability |                                                                 |                                                               | SNE ECDE centers Established                        | No. of SNE ECDE centers established                                                         | 1                     | 0                           | 1            | 1             |
| Vocational Training Development | VTCs Infrastructure Development                  | To increase access to Equitable and quality Vocational Training | Increased access to Equitable and quality Vocational Training | VTCs constructed and renovated                      | No. of VTCs constructed and renovated                                                       | 3                     | 3                           | 4            | 4             |
|                                 | Equipping of VTC                                 | To increase access to Equitable and quality Vocational Training | Increased access to Equitable and quality Vocational Training | Purchase of tools and equipment                     | No VTCs Supplied with tools and equipment                                                   | 5                     | 5                           | 5            | 5             |

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

| County Programme (CP)                             | County Sub Programme (CSP)                             | Budget Estimates | Revised Budget Estimates | Budget Estimates | 1st Revised Budget Estimates | Budget Estimates | Projections  |              |
|---------------------------------------------------|--------------------------------------------------------|------------------|--------------------------|------------------|------------------------------|------------------|--------------|--------------|
|                                                   |                                                        | FY 2024/2025     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028 | FY 2028/2029 |
|                                                   |                                                        | Kshs.            | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.        | Kshs.        |
| CP 9: General Administration and support services | CSP 9.1: Administrative support service                | 721,344,017      | 649,922,923              | 688,840,084      | 685,739,412                  | 715,012,731      | 786,514,004  | 865,165,405  |
| CP 10: Early Childhood Development Education      | CSP 10.1: ECDE Infrastructure Development              | 33,100,000       | 125,544,493              | 67,000,000       | 184,718,132                  | 126,659,656      | 139,325,622  | 153,258,184  |
|                                                   | CSP : ECDE Learning Materials                          | 3,540,000        | 2,040,000                | 14,000,000       | 5,000,000                    | -                | -            | -            |
|                                                   | CSP : Inclusive Education for Learners with disability | 5,000,000        | 4,000,000                | 5,000,000        | 5,000,000                    | -                | -            | -            |
| CP 11: Vocational Training Development            | CSP 11.1: VTCs Infrastructure development              | 72,400,000       | 52,139,028               | 30,000,000       | 16,164,141                   | 21,784,422       | 23,962,864   | 26,359,151   |
|                                                   | CSP 11.2 : Equipping of VTCs                           | -                | -                        | -                | 1,300,000                    | 10,000,000       | 11,000,000   | 12,100,000   |
| CP: Education support                             | CSP: Education support scheme                          | -                | 839,336                  | -                | 839,336                      | -                | -            | -            |

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

| Expenditure Category                | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Budget Projections |                      |
|-------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|----------------------|
|                                     | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028       | FY 2028/2029         |
|                                     | Kshs.              | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.              | Kshs.                |
| <b>Current Expenditure</b>          | <b>721,344,017</b> | <b>649,922,923</b>       | <b>688,840,084</b> | <b>685,739,412</b>       | <b>715,012,731</b> | <b>786,514,004</b> | <b>865,165,405</b>   |
| Compensation to Employees           | 461,875,191        | 512,697,256              | 560,557,817        | 560,557,817              | 654,334,289        | 719,767,718        | 791,744,490          |
| Use of Goods and Services           | 86,845,565         | 99,456,237               | 64,003,875         | 65,558,641               | 42,078,442         | 46,286,286         | 50,914,915           |
| Acquisition of Non-Financial Assets | 12,323,261         | 8,169,430                | 3,278,392          | 7,476,654                | 3,900,000          | 4,290,000          | 4,719,000            |
| Grants, transfers and subsidies     | 160,300,000        | 29,600,000               | 61,000,000         | 52,146,300               | 14,700,000         | 16,170,000         | 17,787,000           |
| <b>Capital Expenditure</b>          | <b>114,040,000</b> | <b>184,562,857</b>       | <b>116,000,000</b> | <b>213,021,609</b>       | <b>158,444,078</b> | <b>174,288,486</b> | <b>191,717,334</b>   |
| Acquisition of Non-Financial Assets | 114,040,000        | 183,723,521              | 116,000,000        | 212,182,273              | 158,444,078        | 174,288,486        | 191,717,334          |
| Grants, transfers and subsidies     | -                  | 839,336                  | -                  | 839,336                  | -                  | -                  | -                    |
| <b>Total Expenditure</b>            | <b>835,384,017</b> | <b>834,485,780</b>       | <b>804,840,084</b> | <b>898,761,021</b>       | <b>873,456,809</b> | <b>960,802,490</b> | <b>1,056,882,739</b> |

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

| County Programme (CP)                             | County Sub Programme (CSP)                   | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |             |
|---------------------------------------------------|----------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------|
|                                                   |                                              | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.       |
| CP 9: General Administration and support services | CSP 9.1: Administrative support service      | 721,344,017                   | 649,922,923                           | 688,840,084                   | 685,739,412                               | 715,012,731                   | 786,514,004                                       | 865,165,405 |
|                                                   | Compensation to Employees                    | 461,875,191                   | 512,697,256                           | 560,557,817                   | 560,557,817                               | 654,334,289                   | 719,767,718                                       | 791,744,490 |
|                                                   | Use of Goods and Services                    | 86,845,565                    | 99,456,237                            | 64,003,875                    | 65,558,641                                | 42,078,442                    | 46,286,286                                        | 50,914,915  |
|                                                   | Acquisition of Non-Financial Assets          | 12,323,261                    | 8,169,430                             | 3,278,392                     | 7,476,654                                 | 3,900,000                     | 4,290,000                                         | 4,719,000   |
|                                                   | Grants, transfers and subsidies              | 160,300,000                   | 29,600,000                            | 61,000,000                    | 52,146,300                                | 14,700,000                    | 16,170,000                                        | 17,787,000  |
| CP 10: Early Childhood Development Education      | CSP 10.1: E.C.D.E Infrastructure Development | 33,100,000                    | 125,544,493                           | 67,000,000                    | 184,718,132                               | 126,659,656                   | 139,325,622                                       | 153,258,184 |
|                                                   | Acquisition of Non-Financial Assets          | 33,100,000                    | 125,544,493                           | 67,000,000                    | 184,718,132                               | 126,659,656                   | 139,325,622                                       | 153,258,184 |

| County Programme (CP)                  | County Sub Programme (CSP)                            | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |               |
|----------------------------------------|-------------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|---------------|
|                                        |                                                       | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.         |
|                                        | CSP: E.C.D.E Learning Materials                       | 3,540,000                     | 2,040,000                             | 14,000,000                    | 5,000,000                                 | -                             | -                                                 | -             |
|                                        | Acquisition of Non-Financial Assets                   | 3,540,000                     | 2,040,000                             | 14,000,000                    | 5,000,000                                 | -                             | -                                                 | -             |
|                                        | CSP: Inclusive Education for learners with disability | 5,000,000                     | 4,000,000                             | 5,000,000                     | 5,000,000                                 | -                             | -                                                 | -             |
|                                        | Acquisition of Non-Financial Assets                   | 5,000,000                     | 4,000,000                             | 5,000,000                     | 5,000,000                                 | -                             | -                                                 | -             |
| CP 11: Vocational Training Development | CSP 11.1: VTCs Infrastructure development             | 72,400,000                    | 52,139,028                            | 30,000,000                    | 16,164,141                                | 21,784,422                    | 23,962,864                                        | 26,359,151    |
|                                        | Acquisition of Non-Financial Assets                   | 72,400,000                    | 52,139,028                            | 30,000,000                    | 16,164,141                                | 21,784,422                    | 23,962,864                                        | 26,359,151    |
|                                        | CSP 11.2: Equipping of VTCs                           | -                             | -                                     | -                             | 1,300,000                                 | 10,000,000                    | 11,000,000                                        | 12,100,000    |
|                                        | Acquisition of Non-Financial Assets                   | -                             | -                                     | -                             | 1,300,000                                 | 10,000,000                    | 11,000,000                                        | 12,100,000    |
| CP: Education Support                  | CSP: Education Support Scheme                         | -                             | 839,336                               | -                             | 839,336                                   | -                             | -                                                 | -             |
|                                        | Grants, transfers and subsidies                       | -                             | 839,336                               | -                             | 839,336                                   | -                             | -                                                 | -             |
| Total Vote                             |                                                       | 835,384,017                   | 834,485,780                           | 804,840,084                   | 898,761,021                               | 873,456,809                   | 960,802,490                                       | 1,056,882,739 |

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

| NO. | Designation                                      | JG | Staff No. | FY 2026/2027 | Projection 2027/2028 | Projection 2028/2029 |
|-----|--------------------------------------------------|----|-----------|--------------|----------------------|----------------------|
| 1   | Member - County Executive Committee              | 8  | 1         | 5,561,668    | 5,839,751            | 6,131,739            |
| 2   | County Chief Officer                             | S  | 1         | 2,916,380    | 3,062,199            | 3,215,309            |
| 3   | Director of ECDE                                 | R  | 1         | 2,929,392    | 3,075,862            | 3,229,655            |
| 4   | Director of VTC                                  | R  | 1         | 2,920,535    | 3,066,562            | 3,219,890            |
| 5   | County Director Quality Assurance                | R  | 1         | 2,910,342    | 3,055,859            | 3,208,652            |
| 6   | Deputy Director - Education                      | Q  | 2         | 3,771,774    | 3,960,363            | 4,158,381            |
| 7   | Assistant Director Quality Assurance & Standards | P  | 2         | 3,330,240    | 3,496,752            | 3,671,590            |
| 8   | Assistant County Quality Assurance Officer       | P  | 2         | 2,958,240    | 3,106,152            | 3,261,460            |
| 9   | Graduate Principal Teacher [2]                   | N  | 1         | 1,503,107    | 1,578,262            | 1,657,175            |
| 10  | Education Officer [1]                            | M  | 1         | 1,138,778    | 1,195,717            | 1,255,503            |
| 11  | Sub County ECDE Coordinator                      | M  | 7         | 7,301,688    | 7,666,772            | 8,050,111            |
| 12  | Graduate Senior Teacher                          | M  | 3         | 3,416,089    | 3,586,893            | 3,766,238            |
| 13  | Senior ECD Graduate Teacher                      | M  | 4         | 4,302,949    | 4,518,096            | 4,744,001            |
| 14  | Senior Youth Polytechnic Instructor              | L  | 7         | 8,048,480    | 8,450,904            | 8,873,449            |
| 15  | Senior Quality Assurance Education & Standards   | L  | 8         | 7,137,624    | 7,494,505            | 7,869,230            |
| 16  | Deputy Sub County ECDE Coordinator               | L  | 8         | 6,561,624    | 6,889,705            | 7,234,190            |
| 17  | Youth Polytechnic Instructor [1]                 | K  | 7         | 6,141,926    | 6,449,022            | 6,771,473            |
| 18  | Youth Polytechnic Instructor [2]                 | J  | 1         | 712,221      | 747,832              | 785,224              |
| 19  | Artisan Grade [1] - Building                     | H  | 3         | 1,787,502    | 1,876,877            | 1,970,721            |
| 20  | ECD Teacher [3]                                  | H  | 312       | 194,059,956  | 203,762,954          | 213,951,101          |
| 21  | ICT Assistant [3]                                | H  | 4         | 2,292,400    | 2,407,020            | 2,527,371            |
| 22  | Youth Polytechnic Instructor [3]                 | H  | 93        | 58,107,744   | 61,013,131           | 64,063,788           |
| 23  | ECDE Teacher [2]                                 | H  | 87        | 42,765,600   | 44,903,880           | 47,149,074           |
| 24  | Youth Polytechnic Instructor                     | H  | 39        | 17,556,900   | 18,434,745           | 19,356,482           |
| 25  | Artisan Grade [1] - Building                     | G  | 6         | 3,575,004    | 3,753,754            | 3,941,442            |
| 26  | Cleaning Supervisor[2a]                          | G  | 1         | 403,626      | 423,807              | 444,998              |
| 27  | Assistant ECD Teacher [2]                        | G  | 237       | 115,835,159  | 121,626,917          | 127,708,263          |
| 28  | Electrical Technician [1]                        | G  | 1         | 595,834      | 625,626              | 656,907              |
| 29  | Youth Polytechnic Instructor [3]                 | G  | 1         | 595,834      | 625,626              | 656,907              |
| 30  | ECDE Teacher [3]                                 | G  | 50        | 27,216,009   | 28,576,809           | 30,005,650           |
| 31  | Assistant ECD Teacher [2]                        | F  | 324       | 108,948,308  | 114,395,723          | 120,115,510          |
| 32  | Security Warden [1]                              | F  | 1         | 368,820      | 387,261              | 406,624              |
| 33  | Nursery School [1]                               | E  | 1         | 515,140      | 540,897              | 567,942              |

| NO. | Designation                | JG | Staff No.   | FY<br>2026/2027    | Projection<br>2027/2028 | Projection<br>2028/2029 |
|-----|----------------------------|----|-------------|--------------------|-------------------------|-------------------------|
| 34  | Nursery School Teacher [3] | C  | 2           | 1,390,226          | 1,459,737               | 1,532,724               |
| 35  | Nursery School Teacher [2] | B  | 1           | 491,799            | 516,389                 | 542,208                 |
|     | <b>Sub-Total</b>           |    | <b>1221</b> | <b>650,068,918</b> | <b>682,572,364</b>      | <b>716,700,982</b>      |
|     | Temporary Employees        |    |             | 4,265,371          | 4,478,640               | 4,702,572               |
|     | <b>Grand Total</b>         |    |             | <b>654,334,289</b> | <b>687,051,003</b>      | <b>721,403,554</b>      |

### Itemized recurrent

| 3. Education and Industrial Skills Development |          |                                                                       |                                |                     |                                |                     |                            |              |
|------------------------------------------------|----------|-----------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                                     | GFS CODE | TITLE AND DETAILS                                                     | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                |          |                                                                       | FY 2025/2026                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                                |          |                                                                       | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                                |          | Compensation to Employees                                             | 512,697,256                    | 560,557,817         | 560,557,817                    | 654,334,289         | 719,767,718                | 791,744,490  |
|                                                | 2110100  | Basic salary+ Permanent Employees                                     | 339,932,175                    | 365,795,865         | 365,795,865                    | 416,814,877         | 458,496,365                | 504,346,001  |
|                                                | 2110101  | Basic Salary civil services                                           | 339,932,175                    | 365,795,865         | 365,795,865                    | 416,814,877         | 458,496,365                | 504,346,001  |
|                                                | 2110200  | Basic Wages - Temporary Employees                                     | 3,357,088                      | 4,265,371           | 4,265,371                      | 4,265,371           | 4,691,908                  | 5,161,099    |
|                                                | 2110202  | Casual Labour - Others                                                | 3,357,088                      | 4,265,371           | 4,265,371                      | 4,265,371           | 4,691,908                  | 5,161,099    |
|                                                | 2110300  | Personal Allowance +Paid as Part of Salary                            | 99,757,712                     | 110,515,601         | 110,515,601                    | 134,394,001         | 147,833,401                | 162,616,741  |
|                                                | 2110301  | House Allowance                                                       | 48,325,155                     | 54,017,832          | 54,017,832                     | 65,906,232          | 72,496,855                 | 79,746,541   |
|                                                | 2110314  | Transport Allowance                                                   | 47,283,587                     | 51,830,784          | 51,830,784                     | 62,246,784          | 68,471,462                 | 75,318,609   |
|                                                | 2110320  | Leave Allowance                                                       | 4,148,970                      | 4,666,985           | 4,666,985                      | 6,240,985           | 6,865,084                  | 7,551,592    |
|                                                | 2120100  | Employer Contributions to Compulsory National Social Security Schemes | 69,650,281                     | 79,980,980          | 79,980,980                     | 98,860,040          | 108,746,044                | 119,620,648  |
|                                                | 2120103  | Pension                                                               | 63,130,893                     | 72,693,611          | 72,693,611                     | 87,304,448          | 96,034,893                 | 105,638,382  |
|                                                | 2120103  | Housing Levy                                                          | 6,519,388                      | 7,287,369           | 7,287,369                      | 11,555,592          | 12,711,151                 | 13,982,266   |
| Headquarters                                   |          | Use of Goods and Services                                             | 31,318,541                     | 18,595,522          | 31,911,421                     | 16,665,030          | 18,331,533                 | 20,164,686   |
|                                                | 2210100  | Utilities Supplies and Services                                       | 256,177                        | 300,081             | 300,081                        | 285,000             | 313,500                    | 344,850      |
|                                                | 2210101  | Electricity Expenses                                                  | 219,632                        | 225,445             | 225,445                        | 235,000             | 258,500                    | 284,350      |
|                                                | 2210102  | Water and Sewerage charges                                            | 36,545                         | 74,636              | 74,636                         | 50,000              | 55,000                     | 60,500       |
|                                                | 2210200  | Communication Supplies and Services                                   | 863,492                        | 379,735             | -                              | 100,000             | 110,000                    | 121,000      |
|                                                | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                 | 630,500                        | -                   | -                              | -                   | -                          | -            |
|                                                | 2210202  | Internet connections                                                  | 198,552                        | 379,735             | -                              | 100,000             | 110,000                    | 121,000      |
|                                                | 2210203  | Courier and Postal Services                                           | 34,440                         | -                   | -                              | -                   | -                          | -            |
|                                                | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs       | 2,890,000                      | 2,087,741           | 2,090,356                      | 2,010,030           | 2,211,033                  | 2,432,136    |
|                                                | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 1,590,000                      | 652,425             | 1,255,040                      | 800,000             | 880,000                    | 968,000      |
|                                                | 2210302  | Accommodation +domestic                                               | 500,000                        | 680,553             | 380,553                        | 745,030             | 819,533                    | 901,486      |
|                                                | 2210303  | Daily Subsistence Allowances                                          | 800,000                        | 754,763             | 454,763                        | 465,000             | 511,500                    | 562,650      |
|                                                | 2210400  | Foreign Travel and Subsistence, and Other Transportation Costs        | 499,204                        | 2,337,016           | -                              | 2,350,000           | 2,585,000                  | 2,843,500    |
|                                                | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 499,204                        | 843,353             | -                              | 700,000             | 770,000                    | 847,000      |
|                                                | 2210402  | Accommodation + Foreign                                               | -                              | 850,000             | -                              | 1,000,000           | 1,100,000                  | 1,210,000    |
|                                                | 2210403  | Daily Subsistence Allowances                                          | -                              | 643,663             | -                              | 650,000             | 715,000                    | 786,500      |

| 3. Education and Industrial Skills Development |          |                                                                               |                          |                   |                          |                   |                            |                   |
|------------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|-------------------|--------------------------|-------------------|----------------------------|-------------------|
| DEPARTMENT                                     | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | PROJECTED BUDGET ESTIMATES |                   |
|                                                |          |                                                                               |                          | FY 2025/2026      | FY 2025/2026             | FY 2026/2027      | FY 2027/2028               | FY 2028/2029      |
|                                                |          |                                                                               | Kshs.                    | Kshs.             | Kshs.                    | Kshs.             | Kshs.                      | Kshs.             |
|                                                | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>           | <b>2,066,684</b>         | <b>1,807,988</b>  | <b>786,672</b>           | <b>1,050,000</b>  | <b>1,155,000</b>           | <b>1,270,500</b>  |
|                                                | 2210502  | Publishing and Printing Services ( Accountable documents, budget documents)   | 1,349,800                | 750,654           | -                        | 100,000           | 110,000                    | 121,000           |
|                                                | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                        | 86,176                   | 255,356           | -                        | 100,000           | 110,000                    | 121,000           |
|                                                | 2210504  | advertising awareness                                                         | 630,708                  | 801,978           | 786,672                  | 850,000           | 935,000                    | 1,028,500         |
|                                                | 2210600  | <b>Rentals of Produced Assets</b>                                             | <b>-</b>                 | <b>-</b>          | <b>-</b>                 | <b>-</b>          | <b>-</b>                   | <b>-</b>          |
|                                                | 2210603  | Rents and Rates + Non-Residential                                             | -                        | -                 | -                        | -                 | -                          | -                 |
|                                                | 2210604  | Hire of Transport                                                             | -                        | -                 | -                        | -                 | -                          | -                 |
|                                                | 2210700  | <b>Training Expenses</b>                                                      | <b>712,870</b>           | <b>2,255,400</b>  | <b>4,255,400</b>         | <b>2,350,000</b>  | <b>2,585,000</b>           | <b>2,843,500</b>  |
|                                                | 2210708  | Trainer Allowance                                                             | 312,870                  | 650,005           | 1,350,005                | 700,000           | 770,000                    | 847,000           |
|                                                | 2210710  | Accommodation                                                                 | 400,000                  | 850,642           | 2,450,642                | 900,000           | 990,000                    | 1,089,000         |
|                                                | 2210711  | Tuition fees                                                                  | -                        | 754,753           | 454,753                  | 750,000           | 825,000                    | 907,500           |
|                                                | 2210800  | <b>Hospitality Supplies and Services</b>                                      | <b>3,316,100</b>         | <b>2,412,520</b>  | <b>7,684,721</b>         | <b>2,500,000</b>  | <b>2,750,000</b>           | <b>3,025,000</b>  |
|                                                | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 1,500,000                | 1,406,545         | 6,079,505                | 1,550,000         | 1,705,000                  | 1,875,500         |
|                                                | 2210802  | Board, committees, conferences & seminars                                     | 1,816,100                | 1,005,975         | 1,605,216                | 950,000           | 1,045,000                  | 1,149,500         |
|                                                | 2211100  | <b>Office and General Supplies and Services</b>                               | <b>4,155,748</b>         | <b>1,955,811</b>  | <b>6,682,856</b>         | <b>1,025,000</b>  | <b>1,127,500</b>           | <b>1,240,250</b>  |
|                                                | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 1,586,992                | 754,364           | 254,364                  | 300,000           | 330,000                    | 363,000           |
|                                                | 2211102  | Supplies and Accessories for Computers and Printers                           | 502,261                  | 745,790           | 3,528,608                | 325,000           | 357,500                    | 393,250           |
|                                                | 2211103  | Sanitary and cleaning materials,                                              | 2,066,495                | 455,657           | 2,899,884                | 400,000           | 440,000                    | 484,000           |
|                                                | 2211200  | <b>Fuel Oil and Lubricants</b>                                                | <b>1,800,000</b>         | <b>1,254,652</b>  | <b>1,254,652</b>         | <b>1,150,000</b>  | <b>1,265,000</b>           | <b>1,391,500</b>  |
|                                                | 2211201  | Refined Fuels and Lubricants for Transport                                    | 1,800,000                | 1,254,652         | 1,254,652                | 1,150,000         | 1,265,000                  | 1,391,500         |
|                                                | 2211300  | <b>Other Operating Expenses</b>                                               | <b>14,238,941</b>        | <b>2,368,698</b>  | <b>7,500,808</b>         | <b>3,200,000</b>  | <b>3,520,000</b>           | <b>3,872,000</b>  |
|                                                | 2211305  | Contracted Guards and Cleaning Services                                       | 5,756,000                | 350,554           | 7,146,254                | 350,000           | 385,000                    | 423,500           |
|                                                | 2211306  | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies      | 128,680                  | -                 | -                        | -                 | -                          | -                 |
|                                                | 2211399  | Co-curriculum activities                                                      | 2,199,241                | 1,007,535         | -                        | 2,000,000         | 2,200,000                  | 2,420,000         |
|                                                | 2211399  | Policy documents                                                              | 6,155,020                | 656,055           | -                        | 450,000           | 495,000                    | 544,500           |
|                                                | 2211399  | Award for academic excellence                                                 | -                        | 354,554           | 354,554                  | 400,000           | 440,000                    | 484,000           |
|                                                | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>           | <b>404,325</b>           | <b>1,200,875</b>  | <b>1,355,875</b>         | <b>645,000</b>    | <b>709,500</b>             | <b>780,450</b>    |
|                                                | 2220101  | Maintenance Expenses + Motor Vehicles                                         | 404,325                  | 1,200,875         | 1,355,875                | 645,000           | 709,500                    | 780,450           |
|                                                | 2220200  | <b>Routine Maintenance + Other Assets</b>                                     | <b>115,000</b>           | <b>235,005</b>    | <b>-</b>                 | <b>-</b>          | <b>-</b>                   | <b>-</b>          |
|                                                | 2220202  | Maintenance of Office Furniture and Equipment                                 | 115,000                  | 235,005           | -                        | -                 | -                          | -                 |
|                                                | 2220205  | Maintenance of Buildings and Stations ++ Non-residential                      | -                        | -                 | -                        | -                 | -                          | -                 |
|                                                |          | <b>Grants and Transfers</b>                                                   |                          |                   |                          |                   |                            |                   |
|                                                | 2640100  | <b>Scholarships and Other Education benefits</b>                              | <b>29,600,000</b>        | <b>61,000,000</b> | <b>52,146,300</b>        | <b>14,700,000</b> | <b>16,170,000</b>          | <b>17,787,000</b> |
|                                                | 2640102  | Education Revolving scheme-Helb                                               | 4,000,000                | -                 | -                        | -                 | -                          | -                 |

| 3. Education and Industrial Skills Development |          |                                                                        |                          |                    |                          |                    |                            |                    |
|------------------------------------------------|----------|------------------------------------------------------------------------|--------------------------|--------------------|--------------------------|--------------------|----------------------------|--------------------|
| DEPARTMENT                                     | GFS CODE | TITLE AND DETAILS                                                      | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|                                                |          |                                                                        |                          | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                                                |          |                                                                        | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.                      | Kshs.              |
|                                                | 2649999  | Scholarships and Other Education benefits-KCB Foundation               | 10,800,000               | 17,500,000         | 15,000,000               | 11,000,000         | 12,100,000                 | 13,310,000         |
|                                                | 2649999  | Scholarships and Other Education benefits                              | 14,800,000               | 43,500,000         | 37,146,300               | 3,700,000          | 4,070,000                  | 4,477,000          |
|                                                |          | <b>Acquisition of Non-Financial Assets</b>                             | <b>2,780,332</b>         | <b>1,666,475</b>   | <b>2,670,804</b>         | <b>2,250,000</b>   | <b>2,475,000</b>           | <b>2,722,500</b>   |
|                                                | 3110700  | <b>Purchase of Vehicles and Other Transport Equipment</b>              | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                | 3110701  | Purchase of motor vehicle                                              | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                | 3110900  | <b>Purchase of Household Furniture and Institutional Equipment</b>     | <b>369,600</b>           | <b>325,005</b>     | -                        | 100,000            | 110,000                    | 121,000            |
|                                                | 3110902  | Purchase of Household and Institutional Appliances                     | 369,600                  | 325,005            | -                        | 100,000            | 110,000                    | 121,000            |
|                                                | 3111000  | <b>Purchase of Office Furniture and General Equipment</b>              | <b>2,410,732</b>         | <b>1,341,470</b>   | <b>2,670,804</b>         | <b>2,150,000</b>   | <b>2,365,000</b>           | <b>2,601,500</b>   |
|                                                | 3111001  | Purchase of Office Furniture and Fittings                              | 753,569                  | 460,452            | 2,670,804                | 1,000,000          | 1,100,000                  | 1,210,000          |
|                                                | 3111002  | Purchase of Computers, Printers and other IT Equipment                 | 1,355,147                | 560,455            | -                        | 750,000            | 825,000                    | 907,500            |
|                                                | 3111004  | Purchase of Exchanges and other Communications Equipment               | -                        | 320,563            | -                        | 200,000            | 220,000                    | 242,000            |
|                                                | 3111005  | Purchase of Photocopiers                                               | 302,016                  | -                  | -                        | 200,000            | 220,000                    | 242,000            |
|                                                |          | <b>Sub-Total ... Kshs.</b>                                             | <b>576,396,129</b>       | <b>641,819,814</b> | <b>647,286,342</b>       | <b>687,949,319</b> | <b>756,744,251</b>         | <b>832,418,676</b> |
| Vocational Training                            |          | <b>Use of Goods and Services</b>                                       | <b>29,427,631</b>        | <b>15,277,163</b>  | <b>16,753,480</b>        | <b>5,550,000</b>   | <b>6,105,000</b>           | <b>6,715,500</b>   |
|                                                | 2210100  | <b>Utilities Supplies and Services</b>                                 | <b>74,333</b>            | -                  | -                        | -                  | -                          | -                  |
|                                                | 2210101  | Electricity Expenses                                                   | 40,000                   | -                  | -                        | -                  | -                          | -                  |
|                                                | 2210102  | Water and Sewerage charges                                             | 34,333                   | -                  | -                        | -                  | -                          | -                  |
|                                                | 2210200  | <b>Communication Supplies and Services</b>                             | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                  | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                | 2210202  | Internet connections                                                   | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                | 2210203  | Courier and Postal Services                                            | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b> | <b>1,498,288</b>         | <b>1,078,430</b>   | <b>303,776</b>           | <b>1,300,000</b>   | <b>1,430,000</b>           | <b>1,573,000</b>   |
|                                                | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)        | 715,552                  | 350,342            | 150,342                  | 400,000            | 440,000                    | 484,000            |
|                                                | 2210302  | Accommodation +domestic                                                | 416,640                  | 353,434            | 153,434                  | 450,000            | 495,000                    | 544,500            |
|                                                | 2210303  | Daily Subsistence Allowances                                           | 366,096                  | 374,654            | -                        | 450,000            | 495,000                    | 544,500            |
|                                                | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>    | <b>250,000</b>           | <b>165,343</b>     | -                        | -                  | -                          | -                  |
|                                                | 2210502  | Publishing and Printing Services                                       | 250,000                  | -                  | -                        | -                  | -                          | -                  |
|                                                | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                 | -                        | 165,343            | -                        | -                  | -                          | -                  |
|                                                | 2210700  | <b>Training Expenses</b>                                               | <b>730,460</b>           | <b>971,751</b>     | -                        | <b>1,025,000</b>   | <b>1,127,500</b>           | <b>1,240,250</b>   |
|                                                | 2210708  | Trainer Allowance                                                      | 380,460                  | 450,543            | -                        | 500,000            | 550,000                    | 605,000            |
|                                                | 2210710  | Accommodation                                                          | 150,000                  | 164,754            | -                        | 175,000            | 192,500                    | 211,750            |
|                                                | 2210711  | Tuition fees                                                           | 200,000                  | 356,454            | -                        | 350,000            | 385,000                    | 423,500            |
|                                                | 2210800  | <b>Hospitality Supplies and Services</b>                               | <b>950,000</b>           | <b>1,651,118</b>   | <b>901,118</b>           | <b>1,675,000</b>   | <b>1,842,500</b>           | <b>2,026,750</b>   |

| 3. Education and Industrial Skills Development |                |                                                                                 |                                |                     |                                |                     |                            |                   |
|------------------------------------------------|----------------|---------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                                     | GFS CODE       | TITLE AND DETAILS                                                               | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                                |                |                                                                                 |                                | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                                |                |                                                                                 | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                                | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks           | 950,000                        | 850,665             | 500,665                        | 850,000             | 935,000                    | 1,028,500         |
|                                                | 2210802        | Board, committees, conferences & seminars (Education support scheme committees) | -                              | 800,453             | 400,453                        | 825,000             | 907,500                    | 998,250           |
|                                                | <b>2211000</b> | <b>Specialised Materials and Supplies</b>                                       | <b>24,300,000</b>              | <b>10,000,000</b>   | <b>15,148,051</b>              | <b>1,450,000</b>    | <b>1,595,000</b>           | <b>1,754,500</b>  |
|                                                | 2211006        | Purchase of workshop tools                                                      | 4,350,000                      | -                   | 2,348,051                      | 1,450,000           | 1,595,000                  | 1,754,500         |
|                                                | 2211009        | Education and Library Supplies-Vocational Training Centers Capitation           | 19,950,000                     | 10,000,000          | 12,800,000                     | -                   | -                          | -                 |
|                                                | <b>2211100</b> | <b>Office and General Supplies and Services</b>                                 | -                              | -                   | -                              | -                   | -                          | -                 |
|                                                | 2211103        | Sanitary and cleaning materials,                                                | -                              | -                   | -                              | -                   | -                          | -                 |
|                                                | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                  | <b>580,800</b>                 | <b>400,535</b>      | <b>400,535</b>                 | <b>100,000</b>      | <b>110,000</b>             | <b>121,000</b>    |
|                                                | 2211201        | Refined Fuels and Lubricants for Transport                                      | 580,800                        | 400,535             | 400,535                        | 100,000             | 110,000                    | 121,000           |
|                                                | <b>2211300</b> | <b>Other Operating Expenses</b>                                                 | <b>1,043,750</b>               | <b>656,420</b>      | -                              | -                   | -                          | -                 |
|                                                | 2211305        | Contracted Cleaning Services                                                    | -                              | -                   | -                              | -                   | -                          | -                 |
|                                                | 2211306        | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies        | -                              | -                   | -                              | -                   | -                          | -                 |
|                                                | 2211399        | Co-curriculum activities                                                        | 1,043,750                      | -                   | -                              | -                   | -                          | -                 |
|                                                | 2211399        | Monitoring and evaluation                                                       | -                              | -                   | -                              | -                   | -                          | -                 |
|                                                | 2211399        | Policy documents                                                                | -                              | 656,420             | -                              | -                   | -                          | -                 |
|                                                | <b>2220200</b> | <b>Routine Maintenance + Other Assets</b>                                       | -                              | <b>353,566</b>      | -                              | -                   | -                          | -                 |
|                                                | 2220202        | Maintenance of Office Furniture and Equipment                                   | -                              | 353,566             | -                              | -                   | -                          | -                 |
|                                                | 2220210        | Maintenance of Computers, Software, and Networks                                | -                              | -                   | -                              | -                   | -                          | -                 |
|                                                |                | <b>Acquisition of Non-Financial Assets</b>                                      | <b>710,477</b>                 | -                   | -                              | <b>350,000</b>      | <b>385,000</b>             | <b>423,500</b>    |
|                                                | <b>3111000</b> | <b>Purchase of Office Furniture and General Equipment</b>                       | <b>186,242</b>                 | -                   | -                              | <b>350,000</b>      | <b>385,000</b>             | <b>423,500</b>    |
|                                                | 3111001        | Purchase of Office Furniture and Fittings                                       | -                              | -                   | -                              | -                   | -                          | -                 |
|                                                | 3111002        | Purchase of Computers, Printers and other IT Equipment                          | 186,242                        | -                   | -                              | 350,000             | 385,000                    | 423,500           |
|                                                | 3111005        | Purchase of Photocopiers                                                        | -                              | -                   | -                              | -                   | -                          | -                 |
|                                                | <b>3111100</b> | <b>Purchase of Specialised Plant, Equipment and Machinery</b>                   | <b>524,235</b>                 | -                   | -                              | -                   | -                          | -                 |
|                                                | 3111112        | Purchase of Software                                                            | -                              | -                   | -                              | -                   | -                          | -                 |
|                                                | 3111113        | Purchase of plant machinery and equipment (sewing machines)                     | 524,235                        | -                   | -                              | -                   | -                          | -                 |
|                                                | 3111114        | Education Support-Automation                                                    | -                              | -                   | -                              | -                   | -                          | -                 |
|                                                |                | <b>Sub Total</b>                                                                | <b>30,138,108</b>              | <b>15,277,163</b>   | <b>16,753,480</b>              | <b>5,900,000</b>    | <b>6,490,000</b>           | <b>7,139,000</b>  |
| <b>ECDE</b>                                    |                | <b>Use of Goods and Services</b>                                                | <b>37,979,478</b>              | <b>26,125,153</b>   | <b>15,767,053</b>              | <b>16,423,412</b>   | <b>18,065,753</b>          | <b>19,872,329</b> |
|                                                | <b>2210100</b> | <b>Utilities Supplies and Services</b>                                          | <b>98,080</b>                  | -                   | -                              | -                   | -                          | -                 |
|                                                | 2210101        | Electricity Expenses                                                            | 40,000                         | -                   | -                              | -                   | -                          | -                 |
|                                                | 2210102        | Water and Sewerage charges                                                      | 58,080                         | -                   | -                              | -                   | -                          | -                 |

| 3. Education and Industrial Skills Development |          |                                                                       |                                |                     |                                |                     |                            |              |
|------------------------------------------------|----------|-----------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                                     | GFS CODE | TITLE AND DETAILS                                                     | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                |          |                                                                       |                                | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                                |          |                                                                       | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                                | 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       | 1,050,000                      | 950,588             | 550,588                        | 1,050,000           | 1,155,000                  | 1,270,500    |
|                                                | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 450,000                        | 253,775             | 153,775                        | 300,000             | 330,000                    | 363,000      |
|                                                | 2210302  | Accommodation +domestic                                               | 300,000                        | 453,358             | 253,358                        | 500,000             | 550,000                    | 605,000      |
|                                                | 2210303  | Daily Subsistence Allowances                                          | 300,000                        | 243,455             | 143,455                        | 250,000             | 275,000                    | 302,500      |
|                                                | 2210700  | Training Expenses                                                     | 676,817                        | 1,338,600           | 738,600                        | 1,450,000           | 1,595,000                  | 1,754,500    |
|                                                | 2210708  | Trainer Allowance                                                     | 203,232                        | 534,324             | 234,324                        | 600,000             | 660,000                    | 726,000      |
|                                                | 2210710  | Accommodation                                                         | 250,453                        | 413,532             | 263,532                        | 450,000             | 495,000                    | 544,500      |
|                                                | 2210711  | Tuition fees                                                          | 223,132                        | 390,744             | 240,744                        | 400,000             | 440,000                    | 484,000      |
|                                                | 2210800  | Hospitality Supplies and Services                                     | 686,096                        | 1,697,209           | 697,209                        | 1,300,000           | 1,430,000                  | 1,573,000    |
|                                                | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks | 686,096                        | 1,042,564           | 342,564                        | 950,000             | 1,045,000                  | 1,149,500    |
|                                                | 2210802  | Board, committees, conferences & seminars                             | -                              | 654,645             | 354,645                        | 350,000             | 385,000                    | 423,500      |
|                                                | 2211000  | Specialised Materials and Supplies                                    | -                              | -                   | -                              | -                   | -                          | -            |
|                                                | 2211009  | Education and Library Supplies (ECD Capitation)                       | -                              | -                   | -                              | -                   | -                          | -            |
|                                                | 2211200  | Fuel Oil and Lubricants                                               | 580,000                        | 673,135             | 673,135                        | 450,000             | 495,000                    | 544,500      |
|                                                | 2211201  | Refined Fuels and Lubricants for Transport                            | 580,000                        | 673,135             | 673,135                        | 450,000             | 495,000                    | 544,500      |
|                                                | 2211300  | Other Operating Expenses                                              | 34,888,485                     | 21,465,621          | 13,107,521                     | 12,173,412          | 13,390,753                 | 14,729,829   |
|                                                | 2211399  | Monitoring and evaluation(tracking of ECDE projects)                  | 501,334                        | 700,075             | -                              | 100,000             | 110,000                    | 121,000      |
|                                                | 2211399  | School Meals Nutrition Intervention Programme                         | 34,387,151                     | 20,765,546          | 13,107,521                     | 12,073,412          | 13,280,753                 | 14,608,829   |
|                                                | 2220200  | Routine Maintenance + Other Assets                                    | -                              | -                   | -                              | -                   | -                          | -            |
|                                                | 2220202  | Maintenance of Office Furniture and Equipment                         | -                              | -                   | -                              | -                   | -                          | -            |
|                                                | 2220210  | Maintenance of Computers, Software, and Networks                      | -                              | -                   | -                              | -                   | -                          | -            |
|                                                |          | Acquisition of Non-Financial Assets                                   | 4,678,621                      | 1,106,435           | 4,805,850                      | 700,000             | 770,000                    | 847,000      |
|                                                | 3111000  | Purchase of Office Furniture and General Equipment                    | 4,678,621                      | 1,106,435           | 4,805,850                      | 700,000             | 770,000                    | 847,000      |
|                                                | 3111001  | Purchase of Office Furniture and Fittings                             | 1,500,000                      | 1,106,435           | 4,805,850                      | 350,000             | 385,000                    | 423,500      |
|                                                | 3111002  | Purchase of Computers, Printers and other IT Equipment-ECD            | 3,012,564                      | -                   | -                              | 350,000             | 385,000                    | 423,500      |
|                                                | 3111005  | Purchase of Photocopiers                                              | 166,057                        | -                   | -                              | -                   | -                          | -            |
|                                                | 3111100  | Purchase of Specialised Plant, Equipment and Machinery                | -                              | -                   | -                              | -                   | -                          | -            |
|                                                | 3111112  | Purchase of Software(Automation of bursary application                | -                              | -                   | -                              | -                   | -                          | -            |
|                                                |          | Sub Total                                                             | 42,658,099                     | 27,231,588          | 20,572,903                     | 17,123,412          | 18,835,753                 | 20,719,329   |

| 3. Education and Industrial Skills Development     |          |                                                                          |                                |                     |                                |                     |                            |              |
|----------------------------------------------------|----------|--------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                                         | GFS CODE | TITLE AND DETAILS                                                        | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                    |          |                                                                          |                                | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                                    |          |                                                                          | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
| Quality Assurance and Standards and Human Resource |          | Use of Goods and Services                                                | 730,587                        | 4,006,037           | 1,126,687                      | 3,440,000           | 3,784,000                  | 4,162,400    |
|                                                    | 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          | -                              | 780,430             | 535,078                        | 775,000             | 852,500                    | 937,750      |
|                                                    | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)          | -                              | 259,414             | 259,414                        | 250,000             | 275,000                    | 302,500      |
|                                                    | 2210302  | Accommodation +domestic                                                  | -                              | 245,352             | -                              | 250,000             | 275,000                    | 302,500      |
|                                                    | 2210303  | Daily Subsistence Allowances                                             | -                              | 275,664             | 275,664                        | 275,000             | 302,500                    | 332,750      |
|                                                    | 2210500  | Printing , Advertising and Information Supplies and Services             | -                              | 666,609             | -                              | 315,000             | 346,500                    | 381,150      |
|                                                    | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                   | -                              | 150,754             | -                              | -                   | -                          | -            |
|                                                    | 2210504  | advertising awareness                                                    | -                              | 265,855             | -                              | 165,000             | 181,500                    | 199,650      |
|                                                    | 2210505  | Trade shows                                                              | -                              | 250,000             | -                              | 150,000             | 165,000                    | 181,500      |
|                                                    | 2210700  | Training Expenses                                                        | 440,187                        | 1,041,838           | 405,497                        | 800,000             | 880,000                    | 968,000      |
|                                                    | 2210708  | trainer allowance                                                        | 151,646                        | 212,543             | -                              | 250,000             | 275,000                    | 302,500      |
|                                                    | 2210710  | Accommodation                                                            | 115,487                        | 464,646             | 140,848                        | 300,000             | 330,000                    | 363,000      |
|                                                    | 2210711  | Tuition fees                                                             | 173,054                        | 364,649             | 264,649                        | 250,000             | 275,000                    | 302,500      |
|                                                    | 2210800  | Hospitality Supplies and Services                                        | 290,400                        | -                   | -                              | -                   | -                          | -            |
|                                                    | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks    | 290,400                        | -                   | -                              | -                   | -                          | -            |
|                                                    | 2210802  | Board, committees, conferences & seminars                                | -                              | -                   | -                              | -                   | -                          | -            |
|                                                    | 2211100  | Office and General Supplies and Services                                 | -                              | 374,562             | 186,112                        | 450,000             | 495,000                    | 544,500      |
|                                                    | 2211102  | Supplies and Accessories for Computers and Printers                      | -                              | 374,562             | 186,112                        | 450,000             | 495,000                    | 544,500      |
|                                                    | 2211300  | Other Operating Expenses                                                 | -                              | 1,142,598           | -                              | 1,100,000           | 1,210,000                  | 1,331,000    |
|                                                    | 2211306  | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies | -                              | -                   | -                              | -                   | -                          | -            |
|                                                    | 2211399  | Co-curriculum activities                                                 | -                              | 686,560             | -                              | 750,000             | 825,000                    | 907,500      |
|                                                    | 2211399  | Quality Assurance and Standards                                          | -                              | 456,038             | -                              | 350,000             | 385,000                    | 423,500      |
|                                                    | 2211399  | Education Task force                                                     | -                              | -                   | -                              | -                   | -                          | -            |
|                                                    |          | Acquisition of Non-Financial Assets                                      | -                              | 505,482             | -                              | 600,000             | 660,000                    | 726,000      |
|                                                    | 3111000  | Purchase of Office Furniture and General Equipment                       | -                              | 505,482             | -                              | 600,000             | 660,000                    | 726,000      |
|                                                    | 3111001  | Purchase of Office Furniture and Fittings                                | -                              | -                   | -                              | 350,000             | 385,000                    | 423,500      |
|                                                    | 3111002  | Purchase of Computers, Printers and other IT Equipment                   | -                              | 295,030             | -                              | 200,000             | 220,000                    | 242,000      |
|                                                    | 3111005  | Purchase of Photocopiers                                                 | -                              | 210,452             | -                              | 50,000              | 55,000                     | 60,500       |
|                                                    |          | Sub Total                                                                | 730,587                        | 4,511,519           | 1,126,687                      | 4,040,000           | 4,444,000                  | 4,888,400    |
|                                                    |          | TOTAL                                                                    | 649,922,923                    | 688,840,084         | 685,739,412                    | 715,012,731         | 786,514,004                | 865,165,405  |
|                                                    |          | Compensation to Employees                                                | 512,697,256                    | 560,557,817         | 560,557,817                    | 654,334,289         | 719,767,718                | 791,744,490  |
|                                                    |          | Use of Goods and Services                                                | 99,456,237                     | 64,003,875          | 65,558,641                     | 42,078,442          | 46,286,286                 | 50,914,915   |

| 3. Education and Industrial Skills Development |          |                                     |                          |                  |                          |                  |                            |              |
|------------------------------------------------|----------|-------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                     | GFS CODE | TITLE AND DETAILS                   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                |          |                                     |                          | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                |          |                                     | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                                |          | Acquisition of Non-Financial Assets | 8,169,430                | 3,278,392        | 7,476,654                | 3,900,000        | 4,290,000                  | 4,719,000    |
|                                                |          | Grants and Transfers                | 29,600,000               | 61,000,000       | 52,146,300               | 14,700,000       | 16,170,000                 | 17,787,000   |
|                                                |          |                                     | 649,922,923              | 688,840,084      | 685,739,412              | 715,012,731      | 786,514,004                | 865,165,405  |

## Itemized development

| 3. Department of Education and Industrial Skills Development |          |                                                                         |          |                          | -                |                          | -                | -                          | -            |
|--------------------------------------------------------------|----------|-------------------------------------------------------------------------|----------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| COUNTY DEVELOPMENT BUDGET                                    | GFS CODE | TITLE AND DETAILS                                                       | STATUS   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                              |          |                                                                         |          | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                              |          |                                                                         |          | Kshs                     | Kshs             | Kshs                     | Kshs             | Kshs                       | Kshs         |
| Programme: Early Childhood Development Education             |          |                                                                         |          |                          | -                |                          | -                | -                          | -            |
| ECDE Infrastructure Development                              | 3110202  | Construction and Completion of ECDE classrooms                          | Ongoing  | 122,044,493              | 67,000,000       | 183,133,194              | 126,659,656      | 139,325,622                | 153,258,184  |
|                                                              | 3110202  | Construction Sanitation blocks                                          | Ongoing  | 2,500,000                | -                | 1,584,938                | -                | -                          | -            |
|                                                              | 3110302  | Renovation of ECDE classrooms                                           | Ongoing  | 1,000,000                | -                | -                        | -                | -                          | -            |
|                                                              |          | Sub Total                                                               |          | 125,544,493              | 67,000,000       | 184,718,132              | 126,659,656      | 139,325,622                | 153,258,184  |
| ECDE Learning Materials                                      | 3111109  | Equipping of ECDE Centers                                               | on-going | 2,040,000                | 14,000,000       | 5,000,000                | -                | -                          | -            |
|                                                              |          | Sub Total                                                               |          | 2,040,000                | 14,000,000       | 5,000,000                | -                | -                          | -            |
| Inclusive Education for Learners with disability             | 3110202  | Inclusive Education for learners with disability                        | new      | 4,000,000                | 5,000,000        | 5,000,000                | -                | -                          | -            |
|                                                              |          | Sub Total                                                               |          | 4,000,000                | 5,000,000        | 5,000,000                | -                | -                          | -            |
| Total                                                        |          |                                                                         |          | 131,584,493              | 86,000,000       | 194,718,132              | 126,659,656      | 139,325,622                | 153,258,184  |
| Programme: Vocational Training Development                   |          |                                                                         |          |                          | -                |                          | -                |                            |              |
| VTCs Infrastructure Development                              | 3210202  | Construction, Completion and Renovation of development projects in VTCs | Ongoing  | 49,739,028               | 30,000,000       | 16,164,141               | 21,784,422       | 23,962,864                 | 26,359,151   |
|                                                              | 3210202  | Relocation of Busia Vocational Training Centre                          | new      | -                        | -                | -                        | -                | -                          | -            |
|                                                              | 3110202  | Construction Sanitation blocks                                          | New      | 2,400,000                | -                | -                        | -                | -                          | -            |
|                                                              |          | Sub Total                                                               |          | 52,139,028               | 30,000,000       | 16,164,141               | 21,784,422       | 23,962,864                 | 26,359,151   |
| Equipping of VTCs                                            | 3111109  | Equipping of Vocational Training Centers                                | On going | -                        | -                | 1,300,000                | 10,000,000       | 11,000,000                 | 12,100,000   |
|                                                              |          | Sub Total                                                               |          | -                        | -                | 1,300,000                | 10,000,000       | 11,000,000                 | 12,100,000   |
| Total                                                        |          |                                                                         |          | 52,139,028               | 30,000,000       | 17,464,141               | 31,784,422       | 34,962,864                 | 38,459,151   |
| 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                                                  |          |                                                                         |          | 184,562,857              | 116,000,000      | 213,021,609              | 158,444,078      | 174,288,486                | 191,717,334  |

## 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

#### Brief Description of Mandate

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.

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**

### **Key achievements Highlights**

Effective budgeting and planning processes were undertaken in a timely manner, significantly contributing to the successful implementation of county priority programmes and projects across various departments. These processes provided a solid foundation for coordinated development efforts, ensuring that resources were allocated efficiently and aligned with the county's strategic objectives. In addition, the department consistently provided technical support, expert advice, and guidance on fiscal and budgetary matters to all stakeholders within the county, thereby enhancing informed decision-making and promoting financial discipline.

The Directorate of Supply Chain Management made notable progress in strengthening procurement systems through the enhanced adoption and implementation of e-procurement. This approach improved efficiency, transparency, and accountability in the acquisition of goods and services, while ensuring full compliance with the Public Procurement and Asset Disposal Act, 2015. By embracing digital procurement platforms, the directorate not only streamlined processes but also minimized risks associated with manual systems.

Similarly, the Directorate of Accounting Services effectively executed its mandate by ensuring proper control and accurate accounting for the receipt and expenditure of public funds. This was achieved through the development and enforcement of sound financial policies and procedures, strict administration of applicable legislation, and the timely preparation of financial statements as well as both financial and non-financial reports. These measures reinforced accountability and enhanced the integrity of the county's financial management framework.

The Directorate of Economic Planning also played a pivotal role in advancing the county's development agenda. It successfully undertook the formulation, coordination of implementation, monitoring, and evaluation of economic development plans, policies, and strategies. In particular, the directorate spearheaded the preparation of the Annual

Development Plan, which serves as a key planning instrument guiding the county's development priorities. Furthermore, through the Monitoring and Evaluation (M&E) unit, the directorate facilitated the systematic tracking of county projects and oversaw the partial operationalization of the e-County Integrated Monitoring and Evaluation System (e-CIMES), thereby strengthening performance management and accountability.

In a bid to enhance data-driven decision-making, the department also established a statistical unit to support the collection, analysis, and dissemination of critical data. This initiative has improved the availability of reliable statistics necessary for planning, policy formulation, and evaluation of development outcomes.

Overall, the department demonstrated strict adherence to the Public Finance Management Act and other relevant financial laws and regulations. This compliance underscores its commitment to upholding transparency, accountability, and prudent financial management in the execution of its mandate.

### **Constraints and challenges in Budget Implementation**

- 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
- 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

### **Lesson Learnt and Recommendations.**

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

### **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 prudence and accountability in the utilization of public resources.

#### **D. Strategic Objectives**

##### **CP 12: General Administration and Support services**

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

##### **CP 13: Public Financial Management**

To improve public financial management

##### **CP 14: Economic Policy and Planning**

To Improve Economic Policy formulation, planning and M&E

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.2,688,859,464** For the FY 2026/27, **Ksh.812,244,249** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.893,578,674** and **Ksh.982,936,541** respectively.

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

| Programme                                   | Sub-programme                    | objective                                                                | Outcome                                | Key Output                         | Performance Indicators                       | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|---------------------------------------------|----------------------------------|--------------------------------------------------------------------------|----------------------------------------|------------------------------------|----------------------------------------------|------------------------|------------------------------|---------------|---------------|
| 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%          |
| Public Financial Management                 | Asset Management                 | To improve public financial management                                   | To improve asset management            | Improved asset management          | Asset management Unit established            | 0                      | 1                            | 1             | 1             |
| Economic Policy and M&E                     | Statistics                       | To improve Economic policy and planning                                  | Improved Economic policy and planning  | County Integrated Development Plan | County Integrated Development Plan developed | 0                      | 1                            | 0             | 0             |

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

| County Programme (CP)                              | County Sub Programme (CSP)               | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | 1st Revised Budget Estimates | Budget Estimates   | Projections        |                    |
|----------------------------------------------------|------------------------------------------|--------------------|--------------------------|--------------------|------------------------------|--------------------|--------------------|--------------------|
|                                                    |                                          | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026                 | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                                    |                                          | Kshs.              | Kshs.                    | Kshs.              | Kshs.                        | Kshs.              | Kshs.              | Kshs.              |
| CP 12: General Administration and support services | CSP 12.1: Administrative support service | 736,223,114        | 764,365,683              | 673,972,960        | 648,685,703                  | 727,344,249        | 800,078,674        | 880,086,541        |
| CP 13: Public Financial Management                 | CSP 13.1: Resource Mobilization          | 5,000,000          | 5,800,000                | -                  | -                            | 60,000,000         | 66,000,000         | 72,600,000         |
| CP 14: Economic Policy and Planning                | CSP 14.1: Statistics                     | 4,000,000          | 39,839,312               | 22,919,656         | 17,919,656                   | 25,000,000         | 27,500,000         | 30,250,000         |
| <b>Total Vote</b>                                  |                                          | <b>745,223,114</b> | <b>810,004,995</b>       | <b>696,892,616</b> | <b>666,605,359</b>           | <b>812,344,249</b> | <b>893,578,674</b> | <b>982,936,541</b> |

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

| Expenditure Category                | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Budget Projections |                    |
|-------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|
|                                     | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                     | Kshs.              | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.              | Kshs.              |
| <b>Current Expenditure</b>          | <b>736,223,114</b> | <b>764,365,683</b>       | <b>673,972,960</b> | <b>648,685,703</b>       | <b>727,344,249</b> | <b>800,078,674</b> | <b>880,086,541</b> |
| Compensation to Employees           | 366,321,279        | 263,602,562              | 300,114,571        | 300,114,571              | 332,249,737        | 365,474,711        | 402,022,182        |
| Use of Goods and Services           | 334,185,994        | 456,975,873              | 350,645,796        | 340,366,628              | 379,983,230        | 417,981,553        | 459,779,708        |
| Acquisition of Non-Financial Assets | 15,715,841         | 28,787,248               | 8,212,593          | 3,204,504                | 5,111,282          | 5,622,410          | 6,184,651          |
| Grants, transfers and subsidies     | -                  | -                        | -                  | -                        | -                  | -                  | -                  |
| Other Expenses                      | 20,000,000         | 15,000,000               | 15,000,000         | 5,000,000                | 10,000,000         | 11,000,000         | 12,100,000         |
| <b>Capital Expenditure</b>          | <b>9,000,000</b>   | <b>45,639,312</b>        | <b>22,919,656</b>  | <b>17,919,656</b>        | <b>85,000,000</b>  | <b>93,500,000</b>  | <b>102,850,000</b> |
| Acquisition of Non-Financial Assets | 9,000,000          | 9,800,000                | 5,000,000          | -                        | 85,000,000         | 93,500,000         | 102,850,000        |
| Grants, transfers and subsidies     | -                  | 35,839,312               | 17,919,656         | 17,919,656               | -                  | -                  | -                  |
| <b>Total Expenditure</b>            | <b>745,223,114</b> | <b>810,004,995</b>       | <b>696,892,616</b> | <b>666,605,359</b>       | <b>812,344,249</b> | <b>893,578,674</b> | <b>982,936,541</b> |

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

| Vote Title                                | County Programme (CP)                              | County Sub Programme (CSP)               | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |             |
|-------------------------------------------|----------------------------------------------------|------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------|
|                                           |                                                    |                                          | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.       |
| The County Treasury and Economic Planning | CP 12: General Administration and support services | CSP 12.1: Administrative support service | 736,223,114                   | 764,365,683                           | 673,972,960                   | 648,685,703                               | 727,344,249                   | 800,078,674                                       | 880,086,541 |
|                                           |                                                    | Compensation to Employees                | 366,321,279                   | 263,602,562                           | 300,114,571                   | 300,114,571                               | 332,249,737                   | 365,474,711                                       | 402,022,182 |
|                                           |                                                    | Use of Goods and Services                | 334,185,994                   | 456,975,873                           | 350,645,796                   | 340,366,628                               | 379,983,230                   | 417,981,553                                       | 459,779,708 |
|                                           |                                                    | Acquisition of Non-Financial Assets      | 15,715,841                    | 28,787,248                            | 8,212,593                     | 3,204,504                                 | 5,111,282                     | 5,622,410                                         | 6,184,651   |
|                                           |                                                    | Grants, transfers and subsidies          | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
|                                           |                                                    | Other Expenses                           | 20,000,000                    | 15,000,000                            | 15,000,000                    | 5,000,000                                 | 10,000,000                    | 11,000,000                                        | 12,100,000  |
|                                           | CP 13: Public Financial Management                 | CSP 13.1: Revenue Mobilization           | 5,000,000                     | 5,800,000                             | -                             | -                                         | 60,000,000                    | 66,000,000                                        | 72,600,000  |
|                                           |                                                    | Acquisition of Non-Financial Assets      | 5,000,000                     | 5,800,000                             | -                             | -                                         | 60,000,000                    | 66,000,000                                        | 72,600,000  |
|                                           | CP 14: Economic Policy and Planning                | CSP 14.1: Statistics                     | 4,000,000                     | 39,839,312                            | 22,919,656                    | 17,919,656                                | 25,000,000                    | 27,500,000                                        | 30,250,000  |
|                                           |                                                    | Acquisition of Non-Financial Assets      | 4,000,000                     | 4,000,000                             | 5,000,000                     | -                                         | 25,000,000                    | 27,500,000                                        | 30,250,000  |
|                                           |                                                    | Grants, transfers and subsidies          | -                             | 35,839,312                            | 17,919,656                    | 17,919,656                                | -                             | -                                                 | -           |
|                                           | Total Vote                                         |                                          | 745,223,114                   | 810,004,995                           | 696,892,616                   | 666,605,359                               | 812,344,249                   | 893,578,674                                       | 982,936,541 |

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

| No. | Designation                                 | J/G | Staff No | FY 2026/2027 | Projection 2027/2028 | Projection 2028/2029 |
|-----|---------------------------------------------|-----|----------|--------------|----------------------|----------------------|
| 1   | Member - County Executive Committee         | 8   | 1        | 5,561,668    | 5,839,751            | 6,131,739            |
| 2   | County Chief Officer                        | S   | 2        | 5,832,760    | 6,124,398            | 6,430,618            |
| 3   | Director - Supply Chain Management Services | R   | 1        | 2,590,572    | 2,720,101            | 2,856,106            |
| 4   | Director Budget                             | R   | 1        | 2,239,763    | 2,351,751            | 2,469,339            |
| 5   | Director of Administration                  | R   | 1        | 2,426,009    | 2,547,309            | 2,674,675            |
| 6   | Director- Revenue                           | R   | 1        | 2,248,173    | 2,360,582            | 2,478,611            |
| 7   | Director, Accounting Services               | R   | 1        | 2,248,173    | 2,360,582            | 2,478,611            |
| 8   | Director, Internal Audit Services           | R   | 1        | 2,274,845    | 2,388,587            | 2,508,017            |
| 9   | Director-Economic Planning                  | R   | 1        | 2,248,173    | 2,360,582            | 2,478,611            |
| 10  | Assistant City Treasurer                    | Q   | 1        | 2,140,510    | 2,247,536            | 2,359,912            |
| 11  | Assistant Director                          | Q   | 1        | 2,390,186    | 2,509,695            | 2,635,180            |
| 12  | Deputy Director Accounting Services         | Q   | 1        | 1,873,789    | 1,967,478            | 2,065,852            |
| 13  | Deputy Director Internal Audit              | Q   | 1        | 1,873,789    | 1,967,478            | 2,065,852            |
| 14  | Deputy Director- Economic Planning          | Q   | 1        | 1,873,789    | 1,967,478            | 2,065,852            |
| 15  | Deputy Director, Accounting Services        | Q   | 1        | 1,865,379    | 1,958,648            | 2,056,580            |
| 16  | Principal Accountant                        | N   | 5        | 6,947,356    | 7,294,724            | 7,659,460            |
| 17  | Principal Supply Chain Management Officer   | N   | 1        | 1,660,691    | 1,743,726            | 1,830,912            |

| No. | Designation                                   | J/G | Staff No   | FY 2026/2027       | Projection 2027/2028 | Projection 2028/2029 |
|-----|-----------------------------------------------|-----|------------|--------------------|----------------------|----------------------|
| 18  | Chief Accountant                              | M   | 3          | 3,695,531          | 3,880,308            | 4,074,323            |
| 19  | Senior Economist [2]                          | M   | 1          | 1,173,013          | 1,231,664            | 1,293,247            |
| 20  | Senior Revenue Officer                        | M   | 1          | 1,408,315          | 1,478,731            | 1,552,667            |
| 21  | Chief Supply Chain Management Officer         | L   | 1          | 1,140,215          | 1,197,226            | 1,257,087            |
| 22  | Finance Officer [1]                           | L   | 4          | 3,969,153          | 4,167,611            | 4,375,991            |
| 23  | Senior Accountant                             | L   | 1          | 1,200,077          | 1,260,081            | 1,323,085            |
| 24  | Senior Accountant                             | L   | 5          | 4,971,991          | 5,220,591            | 5,481,620            |
| 25  | Accountant [1]                                | K   | 5          | 4,802,047          | 5,042,149            | 5,294,257            |
| 26  | Economist [2]                                 | K   | 8          | 6,401,015          | 6,721,066            | 7,057,119            |
| 27  | Finance Officer [2]                           | K   | 2          | 1,698,968          | 1,783,916            | 1,873,112            |
| 28  | Internal Auditor I                            | K   | 1          | 1,146,330          | 1,203,647            | 1,263,829            |
| 29  | Internal Auditor [1]                          | K   | 1          | 1,228,642          | 1,290,074            | 1,354,578            |
| 30  | Senior Revenue Officer                        | K   | 1          | 1,146,330          | 1,203,647            | 1,263,829            |
| 31  | Supply Chain Management Officer I             | K   | 3          | 3,601,924          | 3,782,020            | 3,971,121            |
| 32  | Accountant [2]                                | J   | 45         | 31,522,887         | 33,099,031           | 34,753,983           |
| 33  | Accountant [2]                                | J   | 4          | 3,900,418          | 4,095,439            | 4,300,211            |
| 34  | Administrative Officer [2]                    | J   | 1          | 1,076,640          | 1,130,472            | 1,186,996            |
| 35  | Finance Officer [3]                           | J   | 28         | 18,791,356         | 19,730,924           | 20,717,470           |
| 36  | Internal Auditor [2]                          | J   | 14         | 9,065,988          | 9,519,287            | 9,995,252            |
| 37  | Library Assistant [2]                         | J   | 1          | 709,443            | 744,915              | 782,161              |
| 38  | Revenue Officer                               | J   | 2          | 2,202,964          | 2,313,112            | 2,428,768            |
| 39  | Supply Chain Management Officer [2]           | J   | 4          | 2,527,016          | 2,653,367            | 2,786,035            |
| 40  | Internal Auditor [3]                          | H   | 9          | 4,817,840          | 5,058,732            | 5,311,669            |
| 41  | Internal Auditor III                          | H   | 1          | 966,461            | 1,014,784            | 1,065,523            |
| 42  | Licensing Officer [2]                         | H   | 1          | 869,482            | 912,956              | 958,604              |
| 43  | Market Inspector [2]                          | H   | 1          | 869,482            | 912,956              | 958,604              |
| 44  | Office Administrative Assistant [2]           | H   | 1          | 523,831            | 550,023              | 577,524              |
| 45  | Revenue Officer                               | H   | 3          | 2,093,704          | 2,198,389            | 2,308,309            |
| 46  | Senior Clerical Officer - General Office Se   | H   | 2          | 1,168,428          | 1,226,849            | 1,288,192            |
| 47  | Senior Clerk                                  | H   | 1          | 869,482            | 912,956              | 958,604              |
| 48  | Supply Chain Management Assistant [3]         | H   | 20         | 12,739,294         | 13,376,259           | 14,045,072           |
| 49  | Supply Chain Management Assistant [3]         | H   | 1          | 516,061            | 541,864              | 568,957              |
| 50  | Cleansing Foreman                             | G   | 1          | 820,833            | 861,875              | 904,968              |
| 51  | Clerical Officer [1] - General Office Service | G   | 1          | 474,619            | 498,350              | 523,267              |
| 52  | Senior Clerical Officer                       | G   | 5          | 4,791,164          | 5,030,722            | 5,282,258            |
| 53  | Senior Revenue Officer                        | G   | 3          | 2,636,582          | 2,768,411            | 2,906,832            |
| 54  | Supply Chain Management Assistant III         | G   | 1          | 519,955            | 545,953              | 573,250              |
| 55  | Revenue Officer [1]                           | F   | 21         | 17,058,891         | 17,911,836           | 18,807,427           |
| 56  | Cleaning Supervisor[2b]                       | E   | 1          | 320,943            | 336,990              | 353,840              |
| 57  | Revenue Officer                               | E   | 146        | 94,370,623         | 99,089,154           | 104,043,612          |
| 58  | Revenue Clerk [2]                             | D   | 20         | 15,012,666         | 15,763,299           | 16,551,464           |
| 59  | Head Messenger                                | C   | 1          | 757,130            | 794,987              | 834,736              |
| 60  | Revenue Clerk [3]                             | C   | 8          | 5,641,313          | 5,923,379            | 6,219,548            |
| 61  | Revenue Clerk                                 | B   | 1          | 696,319            | 731,135              | 767,692              |
| 62  | Revenue Officer                               | B   | 1          | 704,729            | 739,965              | 776,964              |
| 63  | Revenue Officer                               | A   | 1          | 566,683            | 595,017              | 624,768              |
|     | <b>Sub-Total</b>                              |     | <b>409</b> | <b>325,482,403</b> | <b>341,756,523</b>   | <b>358,844,349</b>   |
| 64  | Temporary Employees                           |     |            | 2,894,337          | 2,894,337            | 2,894,337            |
|     | <b>Grand Total</b>                            |     | <b>409</b> | <b>328,376,740</b> | <b>344,650,860</b>   | <b>361,738,686</b>   |

## Itemized recurrent

| 4. The County Treasury and Economic Planning |          |                                                                                                    |                          |                       |                          |                       |                            |                       |
|----------------------------------------------|----------|----------------------------------------------------------------------------------------------------|--------------------------|-----------------------|--------------------------|-----------------------|----------------------------|-----------------------|
| DEPARTMENT                                   | GFS CODE | TITLE AND DETAILS                                                                                  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES      | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES      | PROJECTED BUDGET ESTIMATES |                       |
|                                              |          |                                                                                                    | FY 2024/2025<br>Kshs.    | FY 2025/2026<br>Kshs. | FY 2025/2026<br>Kshs.    | FY 2026/2027<br>Kshs. | FY 2027/2028<br>Kshs.      | FY 2028/2029<br>Kshs. |
|                                              | 2100000  | COMPENSATION OF EMPLOYEES                                                                          | 263,602,562              | 300,114,571           | 300,114,571              | 332,249,737           | 365,474,711                | 402,022,182           |
|                                              | 2110100  | Basic salary+ Permanent Employees                                                                  | 164,920,589              | 198,390,276           | 198,390,276              | 212,833,970           | 234,117,367                | 257,529,104           |
|                                              | 2110199  | Basic Salary civil services                                                                        | 164,920,589              | 198,390,276           | 198,390,276              | 212,833,970           | 234,117,367                | 257,529,104           |
|                                              | 2110200  | Basic Wages - Temporary Employees                                                                  | 2,241,400                | 2,465,540             | 2,465,540                | 2,894,337             | 3,183,771                  | 3,502,148             |
|                                              | 2110202  | Casual Labour - Others                                                                             | 2,241,400                | 2,465,540             | 2,465,540                | 2,894,337             | 3,183,771                  | 3,502,148             |
|                                              | 2110300  | Personal Allowance +Paid as Part of Salary                                                         | 60,709,467               | 73,527,649            | 73,527,649               | 86,315,276            | 94,946,804                 | 104,441,484           |
|                                              | 2110301  | House Allowance                                                                                    | 38,525,200               | 49,768,128            | 49,768,128               | 58,423,597            | 64,265,957                 | 70,692,552            |
|                                              | 2110309  | Special Duty Allowance                                                                             | 637,118                  | 637,118               | 637,118                  | 747,923               | 822,715                    | 904,987               |
|                                              | 2110312  | Top Up Allowance                                                                                   | -                        | -                     | -                        | -                     | -                          | -                     |
|                                              | 2110314  | Transport Allowance                                                                                | 16,707,640               | 18,707,640            | 18,707,640               | 21,961,196            | 24,157,316                 | 26,573,047            |
|                                              | 2110314  | Staff Salary arrears                                                                               | -                        | -                     | -                        | -                     | -                          | -                     |
|                                              | 2110315  | Extraneous Allowance                                                                               | -                        | -                     | -                        | -                     | -                          | -                     |
|                                              | 2110318  | Non+practising                                                                                     | 371,652                  | 371,652               | 371,652                  | 436,288               | 479,917                    | 527,908               |
|                                              | 2110320  | Leave Allowance                                                                                    | 4,043,111                | 4,043,111             | 4,043,111                | 4,746,272             | 5,220,899                  | 5,742,989             |
|                                              | 2110322  | Health Service Allowance                                                                           | 424,746                  | -                     | -                        | -                     | -                          | -                     |
|                                              | 2120100  | Employer Contributions to Compulsory National Social Security Schemes                              | 35,731,106               | 25,731,106            | 25,731,106               | 30,206,154            | 33,226,769                 | 36,549,446            |
|                                              | 2120103  | Employer contribution to staff Pension scheme                                                      | 32,376,821               | 22,376,821            | 22,376,821               | 26,268,506            | 28,895,357                 | 31,784,892            |
|                                              | 2120103  | Housing Levy                                                                                       | 3,354,285                | 3,354,285             | 3,354,285                | 3,937,648             | 4,331,413                  | 4,764,554             |
| Finance                                      | 2210000  | Use of Goods and Services                                                                          | 341,480,504              | 212,427,435           | 199,019,914              | 219,934,727           | 241,928,200                | 266,121,020           |
|                                              | 2210100  | Utilities Supplies and Services                                                                    | 1,252,050                | 1,252,050             | 752,050                  | 843,134               | 927,447                    | 1,020,192             |
|                                              | 2210101  | Electricity Expenses                                                                               | 1,000,950                | 1,000,950             | 500,950                  | 561,620               | 617,782                    | 679,560               |
|                                              | 2210102  | Water and Sewerage charges                                                                         | 251,100                  | 251,100               | 251,100                  | 281,514               | 309,665                    | 340,632               |
|                                              | 2210200  | Communication Supplies and Services                                                                | 240,000                  | 240,000               | 76,000                   | 85,205                | 93,726                     | 103,098               |
|                                              | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                                              | 164,000                  | 164,000               | -                        | -                     | -                          | -                     |
|                                              | 2210203  | Courier and Postal Services                                                                        | 76,000                   | 76,000                | 76,000                   | 85,205                | 93,726                     | 103,098               |
|                                              | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs                                    | 4,091,000                | 32,291,000            | 24,391,000               | 25,345,275            | 27,879,803                 | 30,667,783            |
|                                              | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                                    | 1,000,000                | 16,000,000            | 14,000,000               | 5,695,701             | 6,265,271                  | 6,891,798             |
|                                              | 2210302  | Accommodation + Domestic                                                                           | 1,511,000                | 3,511,000             | 1,511,000                | 7,694,015             | 8,463,417                  | 9,309,758             |
|                                              | 2210303  | Daily Subsistence Allowances                                                                       | 1,580,000                | 12,780,000            | 8,880,000                | 11,955,559            | 13,151,115                 | 14,466,226            |
|                                              | 2210400  | Foreign Travel and Subsistence, and Other Transportation Costs                                     | 26,000,000               | 36,000,000            | 30,000,000               | 33,633,645            | 36,997,010                 | 40,696,710            |
|                                              | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                                    | 16,000,000               | 21,000,000            | 16,000,000               | 9,937,944             | 10,931,738                 | 12,024,912            |
|                                              | 2210402  | Accommodation + Foreign                                                                            | 10,000,000               | 6,000,000             | 4,000,000                | 12,484,486            | 13,732,935                 | 15,106,228            |
|                                              | 2210403  | Daily Subsistence Allowances                                                                       |                          | 9,000,000             | 10,000,000               | 11,211,215            | 12,332,337                 | 13,565,570            |
|                                              | 2210500  | Printing, Advertising and Information Supplies and Services                                        | 10,180,954               | 6,674,000             | 2,687,884                | 3,013,445             | 3,314,790                  | 3,646,268             |
|                                              | 2210502  | Publishing and Printing Services ( Accountable documents, budget documents, photocopying services) | 10,006,954               | 6,500,000             | 2,174,614                | 3,013,445             | 3,314,790                  | 3,646,268             |
|                                              | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                                             | 174,000                  | 174,000               | 513,270                  | -                     | -                          | -                     |
|                                              | 2210505  | Trade shows/ Exhibitions                                                                           | -                        | -                     | -                        | -                     | -                          | -                     |

| 4. The County Treasury and Economic Planning |          |                                                                               |                          |                  |                          |                  |                            |              |
|----------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                   | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                              |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                              |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                              | 2210600  | <b>Rentals of Produced Assets</b>                                             | -                        | -                | -                        | -                | -                          | -            |
|                                              | 2210603  | Rents and Rates + Non-residential                                             | -                        | -                | -                        | -                | -                          | -            |
|                                              | 2210700  | <b>Training Expenses</b>                                                      | 103,000,000              | 13,500,000       | 25,454,650               | 28,537,756       | 31,391,532                 | 34,530,685   |
|                                              | 2210708  | Trainer allowance                                                             | 6,000,000                | 6,500,000        | 7,500,000                | 3,408,411        | 3,749,252                  | 4,124,177    |
|                                              | 2210710  | Accommodation                                                                 | 7,000,000                | 7,000,000        | 9,000,000                | 13,090,094       | 14,399,103                 | 15,839,014   |
|                                              | 2210711  | Tuition fees                                                                  |                          |                  | 4,454,650                | 4,994,204        | 5,493,624                  | 6,042,987    |
|                                              | 2210712  | Trainee Allowance                                                             |                          |                  | 4,500,000                | 7,045,047        | 7,749,552                  | 8,524,507    |
|                                              | 2210799  | Kenya Devolution Support Programme (KDSP)                                     | 90,000,000               | -                | -                        | -                | -                          | -            |
|                                              | 2210800  | <b>Hospitality Supplies and Services</b>                                      | 6,039,566                | 8,039,566        | 7,146,848                | 7,273,381        | 8,000,719                  | 8,800,791    |
|                                              | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 4,091,556                | 6,091,556        | 6,011,038                | 6,000,000        | 6,600,000                  | 7,260,000    |
|                                              | 2210802  | Board, committees, conferences & seminars - Including CBEF                    | 1,948,010                | 1,948,010        | 1,135,810                | 1,273,381        | 1,400,719                  | 1,540,791    |
|                                              | 2210900  | <b>Insurance costs</b>                                                        | 26,792,465               | 25,000,000       | 30,000,000               | 30,033,645       | 33,037,010                 | 36,340,710   |
|                                              | 2210904  | Motor vehicle insurances                                                      | 26,792,465               | 25,000,000       | 30,000,000               | 30,033,645       | 33,037,010                 | 36,340,710   |
|                                              | 2211000  | <b>Specialised Materials and Supplies</b>                                     | -                        | -                | -                        | -                | -                          | -            |
|                                              | 2211009  | Education and Library Supplies                                                | -                        | -                | -                        | -                | -                          | -            |
|                                              | 2211016  | Purchase of Uniforms and Clothing + Staff                                     | -                        | -                | -                        | -                | -                          | -            |
|                                              | 2211100  | <b>Office and General Supplies and Services</b>                               | 8,420,462                | 6,282,452        | 9,107,976                | 10,392,681       | 11,431,949                 | 12,575,144   |
|                                              | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 7,050,732                | 5,400,000        | 6,427,130                | 6,205,594        | 6,826,153                  | 7,508,769    |
|                                              | 2211102  | Supplies and Accessories for Computers and Printers                           | -                        | -                | 1,099,169                | 3,413,835        | 3,755,219                  | 4,130,740    |
|                                              | 2211103  | Sanitary and cleaning materials,                                              | 1,369,730                | 882,452          | 1,581,677                | 773,252          | 850,577                    | 935,635      |
|                                              | 2211200  | <b>Fuel Oil and Lubricants</b>                                                | 5,000,000                | 5,856,345        | 1,856,345                | 4,081,188        | 4,489,307                  | 4,938,237    |
|                                              | 2211201  | Refined Fuels and Lubricants for Transport                                    | 5,000,000                | 5,856,345        | 1,856,345                | 4,081,188        | 4,489,307                  | 4,938,237    |
|                                              | 2211300  | <b>Other Operating Expenses</b>                                               | 146,469,007              | 73,297,022       | 65,142,087               | 74,194,056       | 81,613,462                 | 89,774,808   |
|                                              | 2211301  | Bank Services Commission & Charges                                            | 880,000                  | 880,000          | 480,000                  | -                | -                          | -            |
|                                              | 2211306  | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies      | 1,927,200                | 1,927,200        | 1,927,200                | 2,160,625        | 2,376,688                  | 2,614,356    |
|                                              | 2211309  | KRA arrears                                                                   | 35,000,000               | -                | -                        | -                | -                          | -            |
|                                              | 2211310  | Contracted Professional Services                                              | 3,774,000                | 2,774,000        | 10,287,548               | 5,233,591        | 5,756,950                  | 6,332,645    |
|                                              | 2211310  | Contracted Professional Services- revenue automation                          | 5,000,000                | 11,328,015       | 19,676,316               | 10,059,541       | 11,065,495                 | 12,172,045   |
|                                              | 2211399  | Publicity (Branded materials and calendars)                                   | -                        | -                | -                        | -                | -                          | -            |
|                                              | 2211399  | Budget Preparation Expenses                                                   | 22,187,807               | 20,187,807       | 10,121,023               | 21,346,897       | 23,481,587                 | 25,829,745   |
|                                              | 2211399  | Public participation                                                          | 25,500,000               | 16,200,000       | 10,900,000               | 12,220,224       | 13,442,246                 | 14,786,471   |
|                                              | 2211399  | Public participation-wards                                                    |                          |                  | 5,750,000                | -                | -                          | -            |
|                                              | 2211399  | Capacity Building                                                             | 24,200,000               | 20,000,000       | 6,000,000                | 23,173,178       | 25,490,496                 | 28,039,545   |
|                                              | 2211399  | Lake Region Economic Bloc-LREB                                                | 25,000,000               | -                | -                        | -                | -                          | -            |
|                                              | 2211399  | Resource mobilization                                                         | 1,500,000                | -                | -                        | -                | -                          | -            |
|                                              | 2211399  | Policy formulation and desirmination                                          | 1,500,000                | -                | -                        | -                | -                          | -            |
|                                              | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>           | 3,500,000                | 3,500,000        | 2,226,082                | 2,501,316        | 2,751,448                  | 3,026,592    |
|                                              | 2220101  | Maintenance Expenses + Motor Vehicles                                         | 3,500,000                | 3,500,000        | 2,226,082                | 2,501,316        | 2,751,448                  | 3,026,592    |

| 4. The County Treasury and Economic Planning |          |                                                                        |                                |                     |                                |                     |                            |                    |
|----------------------------------------------|----------|------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------------|
| DEPARTMENT                                   | GFS CODE | TITLE AND DETAILS                                                      | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                    |
|                                              |          |                                                                        | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029       |
|                                              |          |                                                                        | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.              |
|                                              | 2220200  | <b>Routine Maintenance + Other Assets</b>                              | 495,000                        | 495,000             | 178,992                        | -                   | -                          | -                  |
|                                              | 2220202  | Maintenance of Office Furniture and Equipment                          | 495,000                        | 495,000             | 178,992                        | -                   | -                          | -                  |
|                                              | 2220206  | Maintenance of Other Infrastructure works                              | -                              | -                   | -                              | -                   | -                          | -                  |
|                                              | 2220210  | Maintenance of Computers, Software, and Networks                       | -                              | -                   | -                              | -                   | -                          | -                  |
|                                              |          | <b>Grants and Transfers</b>                                            |                                |                     |                                |                     |                            |                    |
|                                              | 2640200  | <b>Emergency Relief</b>                                                | -                              | -                   | -                              | -                   | -                          | -                  |
|                                              | 2640201  | Emergency Relief                                                       | -                              | -                   | -                              | -                   | -                          | -                  |
|                                              |          | <b>Other Expenses</b>                                                  |                                |                     |                                |                     |                            |                    |
|                                              | 2810200  | <b>Civil Contingency Reserves</b>                                      | 15,000,000                     | 15,000,000          | 5,000,000                      | 10,000,000          | 11,000,000                 | 12,100,000         |
|                                              | 2810205  | Emergency Fund                                                         | 15,000,000                     | 15,000,000          | 5,000,000                      | 10,000,000          | 11,000,000                 | 12,100,000         |
|                                              | 3100000  | <b>Acquisition of Non-Financial Assets</b>                             | 6,269,500                      | 3,269,500           | 875,335                        | -                   | -                          | -                  |
|                                              | 3111000  | <b>Purchase of Office Furniture and General Equipment</b>              | 6,269,500                      | 3,269,500           | 875,335                        | -                   | -                          | -                  |
|                                              | 3111001  | Purchase of Office Furniture and Fittings                              | 2,047,500                      | 1,047,500           | 671,802                        | -                   | -                          | -                  |
|                                              | 3111002  | Purchase of Computers, Printers and other IT Equipment                 | 4,222,000                      | 2,222,000           | 203,533                        | -                   | -                          | -                  |
|                                              |          | <b>Gross Expenditure ... Kshs.</b>                                     | <b>626,352,566</b>             | <b>530,811,506</b>  | <b>505,009,820</b>             | <b>562,184,464</b>  | <b>618,402,910</b>         | <b>680,243,201</b> |
|                                              |          |                                                                        |                                |                     |                                | -                   |                            |                    |
| Accounting Services                          | 2210000  | <b>Use of Goods and Services</b>                                       | 21,501,978                     | 37,501,978          | 34,191,271                     | 33,175,121          | 36,492,633                 | 40,141,896         |
|                                              | 2210200  | <b>Communication Supplies and Services</b>                             | -                              | -                   | -                              | -                   | -                          | -                  |
|                                              | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                  | -                              | -                   | -                              | -                   | -                          | -                  |
|                                              | 2210203  | Courier and Postal Services                                            | -                              | -                   | -                              | -                   | -                          | -                  |
|                                              | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b> | 10,771,220                     | 22,771,220          | 21,838,858                     | 24,394,393          | 26,833,832                 | 29,517,216         |
|                                              | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)        | 3,200,000                      | 10,200,000          | 10,200,000                     | 5,557,884           | 6,113,672                  | 6,725,040          |
|                                              | 2210302  | Accommodation + Domestic                                               | 4,560,000                      | 3,560,000           | 2,560,000                      | 8,658,006           | 9,523,807                  | 10,476,187         |
|                                              | 2210303  | Daily Subsistence Allowances                                           | 3,011,220                      | 9,011,220           | 9,078,858                      | 10,178,503          | 11,196,353                 | 12,315,989         |
|                                              | 2210500  | <b>Printing, Advertising and Information Supplies and Services</b>     | 1,890,142                      | 890,142             | 890,142                        | 930,129             | 1,023,142                  | 1,125,456          |
|                                              | 2210502  | Publishing and Printing Services                                       | 1,829,642                      | 829,642             | 829,642                        | 930,129             | 1,023,142                  | 1,125,456          |
|                                              | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                 | 60,500                         | 60,500              | 60,500                         | -                   | -                          | -                  |
|                                              | 2210700  | <b>Training Expenses</b>                                               | 2,250,000                      | 2,250,000           | 1,750,000                      | 1,961,963           | 2,158,159                  | 2,373,975          |
|                                              | 2210708  | Trainer allowance                                                      | 600,000                        | 600,000             | 600,000                        | 672,673             | 739,940                    | 813,934            |
|                                              | 2210710  | Accommodation                                                          | 650,000                        | 650,000             | 650,000                        | 728,729             | 801,602                    | 881,762            |
|                                              | 2210711  | Tuition fees                                                           | 1,000,000                      | 1,000,000           | 500,000                        | 560,561             | 616,617                    | 678,279            |
|                                              | 2210800  | <b>Hospitality Supplies and Services</b>                               | 2,590,616                      | 9,590,616           | 8,712,271                      | 4,767,514           | 5,244,265                  | 5,768,692          |
|                                              | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks  | 2,010,000                      | 9,010,000           | 8,131,655                      | 4,116,573           | 4,528,230                  | 4,981,053          |
|                                              | 2210802  | Board, committees, conferences & seminars                              | 580,616                        | 580,616             | 580,616                        | 650,941             | 716,035                    | 787,639            |
|                                              | 2211000  | <b>Specialised Materials and Supplies</b>                              | -                              | -                   | -                              | -                   | -                          | -                  |
|                                              | 2211009  | Education and Library Supplies                                         | -                              | -                   | -                              | -                   | -                          | -                  |
|                                              | 2211016  | Purchase of Uniforms and Clothing + Staff                              | -                              | -                   | -                              | -                   | -                          | -                  |
|                                              | 2211200  | <b>Fuel Oil and Lubricants</b>                                         | 4,000,000                      | 2,000,000           | 1,000,000                      | 1,121,122           | 1,233,234                  | 1,356,558          |

| 4. The County Treasury and Economic Planning |          |                                                                       |                                |                     |                                |                     |                            |                   |
|----------------------------------------------|----------|-----------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                                   | GFS CODE | TITLE AND DETAILS                                                     | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                              |          |                                                                       | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                              |          |                                                                       | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                              | 2211201  | Refined Fuels and Lubricants for Transport                            | 4,000,000                      | 2,000,000           | 1,000,000                      | 1,121,122           | 1,233,234                  | 1,356,558         |
|                                              |          | <b>Sub Total</b>                                                      | <b>21,501,978</b>              | <b>37,501,978</b>   | <b>34,191,271</b>              | <b>33,175,121</b>   | <b>36,492,633</b>          | <b>40,141,896</b> |
|                                              |          |                                                                       | -                              | -                   | -                              | -                   | -                          | -                 |
| Revenue                                      | 2210000  | Use of Goods and Services                                             | 12,657,440                     | 12,657,440          | 29,780,270                     | 25,255,812          | 27,781,393                 | 30,559,533        |
|                                              | 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       | 2,907,440                      | 2,907,440           | 8,407,440                      | 8,425,762           | 9,268,338                  | 10,195,172        |
|                                              | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 1,000,000                      | 1,000,000           | 2,000,000                      | 2,242,243           | 2,466,467                  | 2,713,114         |
|                                              | 2210302  | Accommodation + Domestic                                              | 1,057,440                      | 1,057,440           | 3,057,440                      | 2,927,762           | 3,220,538                  | 3,542,592         |
|                                              | 2210303  | Daily Subsistence Allowances                                          | 850,000                        | 850,000             | 3,350,000                      | 3,255,757           | 3,581,333                  | 3,939,466         |
|                                              | 2210500  | Printing, Advertising and Information Supplies and Services           | 2,150,000                      | 2,150,000           | 3,127,480                      | 3,506,285           | 3,856,914                  | 4,242,605         |
|                                              | 2210502  | Publishing and Printing Services                                      | 2,150,000                      | 2,150,000           | 2,950,000                      | 3,506,285           | 3,856,914                  | 4,242,605         |
|                                              | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                | -                              | -                   | 177,480                        | -                   | -                          | -                 |
|                                              | 2210700  | Training Expenses                                                     | 1,500,000                      | 1,500,000           | 7,262,825                      | 6,511,019           | 7,162,121                  | 7,878,333         |
|                                              | 2210708  | Trainer allowance                                                     | 382,142                        | 382,142             | 4,144,967                      | 1,647,012           | 1,811,713                  | 1,992,885         |
|                                              | 2210710  | Accommodation                                                         | 507,944                        | 507,944             | 2,507,944                      | 2,811,710           | 3,092,881                  | 3,402,169         |
|                                              | 2210711  | Tuition fees                                                          | 609,914                        | 609,914             | 609,914                        | 2,052,297           | 2,257,527                  | 2,483,279         |
|                                              | 2210800  | Hospitality Supplies and Services                                     | 1,100,000                      | 1,100,000           | 2,982,525                      | 2,843,773           | 3,128,150                  | 3,440,965         |
|                                              | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks | 1,100,000                      | 1,100,000           | 982,525                        | 1,101,530           | 1,211,683                  | 1,332,851         |
|                                              | 2210802  | Board, committees, conferences & seminars                             | -                              | -                   | 2,000,000                      | 1,742,243           | 1,916,467                  | 2,108,114         |
|                                              | 2211200  | Fuel Oil and Lubricants                                               | 4,000,000                      | 4,000,000           | 7,000,000                      | 2,847,851           | 3,132,636                  | 3,445,900         |
|                                              | 2211201  | Refined Fuels and Lubricants for Transport                            | 4,000,000                      | 4,000,000           | 7,000,000                      | 2,847,851           | 3,132,636                  | 3,445,900         |
|                                              | 2220100  | Routine Maintenance + Vehicles and Other Transport Equipment          | 1,000,000                      | 1,000,000           | 1,000,000                      | 1,121,122           | 1,233,234                  | 1,356,558         |
|                                              | 2220101  | Maintenance Expenses + Motor Vehicles                                 | 1,000,000                      | 1,000,000           | 1,000,000                      | 1,121,122           | 1,233,234                  | 1,356,558         |
|                                              | 3100000  | Acquisition of Non-Financial Assets                                   | 17,850,000                     | 2,350,000           | 182,417                        | 204,512             | 224,963                    | 247,460           |
|                                              | 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                    | 2,850,000                      | 2,350,000           | 182,417                        | 204,512             | 224,963                    | 247,460           |
|                                              | 3111001  | Purchase of Office Furniture and Fittings                             | 1,000,000                      | 500,000             | -                              | -                   | -                          | -                 |
|                                              | 3111002  | Purchase of Computers, Printers and other IT Equipment                | 1,850,000                      | 1,850,000           | 182,417                        | 204,512             | 224,963                    | 247,460           |
|                                              |          | <b>Sub Total</b>                                                      | <b>30,507,440</b>              | <b>15,007,440</b>   | <b>29,962,687</b>              | <b>25,460,324</b>   | <b>28,006,356</b>          | <b>30,806,992</b> |
| Budget                                       | 2210000  | Use of Goods and Services                                             | 28,794,975                     | 39,590,735          | 33,087,880                     | 46,095,535          | 50,705,089                 | 55,775,597        |
|                                              | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs       | 6,627,174                      | 3,356,619           | 1,956,619                      | 11,193,608          | 12,312,969                 | 13,544,266        |
|                                              | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 4,470,555                      | 1,200,000           | 800,000                        | 2,896,897           | 3,186,587                  | 3,505,245         |

| 4. The County Treasury and Economic Planning |                |                                                                               |                                |                     |                                |                     |                            |                   |
|----------------------------------------------|----------------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                                   | GFS CODE       | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                              |                |                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                              |                |                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                              | 2210302        | Accommodation + Domestic                                                      | 1,094,110                      | 1,094,110           | 594,110                        | 4,166,070           | 4,582,677                  | 5,040,945         |
|                                              | 2210303        | Daily Subsistence Allowances                                                  | 1,062,509                      | 1,062,509           | 562,509                        | 4,130,641           | 4,543,705                  | 4,998,076         |
|                                              | <b>2210500</b> | <b>Printing , Advertising and Information Supplies and Services</b>           | <b>2,415,011</b>               | <b>2,415,011</b>    | <b>1,415,011</b>               | <b>1,586,399</b>    | <b>1,745,039</b>           | <b>1,919,543</b>  |
|                                              | 2210502        | Publishing and Printing Services                                              | 2,415,011                      | 2,415,011           | 1,415,011                      | 1,586,399           | 1,745,039                  | 1,919,543         |
|                                              | 2210503        | Subscriptions to Newspapers, Magazines and Periodicals                        | -                              | -                   | -                              | -                   | -                          | -                 |
|                                              | <b>2210700</b> | <b>Training Expenses</b>                                                      | <b>3,550,000</b>               | <b>8,550,000</b>    | <b>7,550,000</b>               | <b>6,464,468</b>    | <b>7,110,915</b>           | <b>7,822,006</b>  |
|                                              | 2210708        | Trainer allowance                                                             | 1,000,000                      | 1,000,000           | 500,000                        | 560,561             | 616,617                    | 678,279           |
|                                              | 2210710        | Accommodation                                                                 | 1,500,000                      | 1,500,000           | 1,000,000                      | 1,121,122           | 1,233,234                  | 1,356,558         |
|                                              | 2210711        | Tuition fees                                                                  | 1,050,000                      | 6,050,000           | 6,050,000                      | 4,782,785           | 5,261,064                  | 5,787,170         |
|                                              | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>8,980,935</b>               | <b>2,552,550</b>    | <b>466,250</b>                 | <b>2,522,723</b>    | <b>2,774,995</b>           | <b>3,052,495</b>  |
|                                              | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 7,950,550                      | 2,050,550           | 466,250                        | 2,522,723           | 2,774,995                  | 3,052,495         |
|                                              | 2210802        | Board, committees, conferences & seminars                                     | 1,030,385                      | 502,000             | -                              | -                   | -                          | -                 |
|                                              | <b>2211100</b> | <b>Office and General Supplies and Services</b>                               | <b>2,016,555</b>               | <b>2,016,555</b>    | <b>1,000,000</b>               | <b>1,121,122</b>    | <b>1,233,234</b>           | <b>1,356,558</b>  |
|                                              | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 1,500,000                      | 1,500,000           | 1,000,000                      | 1,121,122           | 1,233,234                  | 1,356,558         |
|                                              | 2211102        | Supplies and Accessories for Computers and Printers                           | 516,555                        | 516,555             | -                              | -                   | -                          | -                 |
|                                              | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                | <b>1,500,000</b>               | <b>700,000</b>      | <b>700,000</b>                 | <b>784,785</b>      | <b>863,264</b>             | <b>949,590</b>    |
|                                              | 2211201        | Refined Fuels and Lubricants for Transport                                    | 1,500,000                      | 700,000             | 700,000                        | 784,785             | 863,264                    | 949,590           |
|                                              | <b>2211300</b> | <b>Other Operating Expenses</b>                                               | <b>3,705,300</b>               | <b>20,000,000</b>   | <b>20,000,000</b>              | <b>22,422,430</b>   | <b>24,664,673</b>          | <b>27,131,140</b> |
|                                              | 2211399        | Budget preparation                                                            | 3,705,300                      | 20,000,000          | 20,000,000                     | 22,422,430          | 24,664,673                 | 27,131,140        |
|                                              | <b>3100000</b> | <b>Acquisition of Non-Financial Assets</b>                                    | <b>2,621,407</b>               | <b>1,246,752</b>    | <b>746,752</b>                 | <b>837,200</b>      | <b>920,920</b>             | <b>1,013,012</b>  |
|                                              | <b>3111000</b> | <b>Purchase of Office Furniture and General Equipment</b>                     | <b>2,621,407</b>               | <b>1,246,752</b>    | <b>746,752</b>                 | <b>837,200</b>      | <b>920,920</b>             | <b>1,013,012</b>  |
|                                              | 3111001        | Purchase of Office Furniture and Fittings                                     | 871,802                        | -                   | -                              | -                   | -                          | -                 |
|                                              | 3111002        | Purchase of Computers, Printers and other IT Equipment                        | 1,749,605                      | 1,246,752           | 746,752                        | 837,200             | 920,920                    | 1,013,012         |
|                                              |                | <b>Sub Total</b>                                                              | <b>31,416,382</b>              | <b>40,837,487</b>   | <b>33,834,632</b>              | <b>46,932,735</b>   | <b>51,626,009</b>          | <b>56,788,609</b> |
| <b>Internal Audit</b>                        |                | <b>Use of Goods and Services</b>                                              | <b>9,951,841</b>               | <b>8,379,073</b>    | <b>5,899,004</b>               | <b>9,613,500</b>    | <b>10,574,850</b>          | <b>11,632,335</b> |
|                                              | <b>2210100</b> | <b>Utilities Supplies and Services</b>                                        | <b>-</b>                       | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                              | 2210101        | Electricity Expenses                                                          | -                              | -                   | -                              | -                   | -                          | -                 |
|                                              | 2210102        | Water and Sewerage charges                                                    | -                              | -                   | -                              | -                   | -                          | -                 |
|                                              | <b>2210200</b> | <b>Communication Supplies and Services</b>                                    | <b>-</b>                       | <b>50,000</b>       | <b>50,000</b>                  | <b>6,056</b>        | <b>6,662</b>               | <b>7,328</b>      |
|                                              | 2210201        | Telephone, Telex, Facsimile and Mobile Phone Services                         | -                              | 50,000              | 50,000                         | 6,056               | 6,662                      | 7,328             |
|                                              | 2210203        | Courier and Postal Services                                                   | -                              | -                   | -                              | -                   | -                          | -                 |
|                                              | <b>2210300</b> | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | <b>3,256,019</b>               | <b>2,746,019</b>    | <b>2,120,419</b>               | <b>4,364,485</b>    | <b>4,800,934</b>           | <b>5,281,027</b>  |
|                                              | 2210301        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 1,019,117                      | 1,019,117           | 1,019,117                      | 1,142,554           | 1,256,809                  | 1,382,490         |
|                                              | 2210302        | Accommodation + Domestic                                                      | 651,302                        | 551,302             | 551,302                        | 618,077             | 679,885                    | 747,873           |
|                                              | 2210303        | Daily Subsistence Allowances                                                  | 1,050,000                      | 550,000             | 550,000                        | 666,617             | 733,279                    | 806,607           |

| 4. The County Treasury and Economic Planning |          |                                                                               |                                |                     |                                |                     |                            |              |
|----------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                                   | GFS CODE | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                              |          |                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                              |          |                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                              | 2210310  | Field Operational Allowance                                                   | 535,600                        | 625,600             | -                              | 1,937,237           | 2,130,961                  | 2,344,057    |
|                                              | 2210500  | Printing , Advertising and Information Supplies and Services                  | 664,227                        | 664,227             | 664,227                        | -                   | -                          | -            |
|                                              | 2210502  | Publishing and Printing Services                                              | 664,227                        | 664,227             | 664,227                        | -                   | -                          | -            |
|                                              | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                        | -                              | -                   | -                              | -                   | -                          | -            |
|                                              | 2210700  | Training Expenses                                                             | 1,992,824                      | 1,962,700           | 1,112,700                      | 1,010,235           | 1,111,259                  | 1,222,384    |
|                                              | 2210708  | Trainer allowance                                                             | -                              | -                   | -                              | -                   | -                          | -            |
|                                              | 2210710  | Accommodation                                                                 | 746,484                        | 740,000             | 390,000                        | -                   | -                          | -            |
|                                              | 2210711  | Tuition fees                                                                  | 1,246,340                      | 1,222,700           | 722,700                        | 1,010,235           | 1,111,259                  | 1,222,384    |
|                                              | 2210800  | Hospitality Supplies and Services                                             | 2,510,290                      | 1,915,000           | 1,315,000                      | 2,974,274           | 3,271,701                  | 3,598,872    |
|                                              | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 808,000                        | 308,000             | 308,000                        | 845,305             | 929,836                    | 1,022,819    |
|                                              | 2210802  | Board, committees, conferences & seminars (Audit Committee)                   | 1,702,290                      | 1,607,000           | 1,007,000                      | 2,128,969           | 2,341,866                  | 2,576,052    |
|                                              | 2211000  | Specialised Materials and Supplies                                            | -                              | -                   | -                              | -                   | -                          | -            |
|                                              | 2211009  | Education and Library Supplies                                                | -                              | -                   | -                              | -                   | -                          | -            |
|                                              | 2211100  | Office and General Supplies and Services                                      | 1,315,681                      | 828,327             | 636,658                        | 1,258,450           | 1,384,295                  | 1,522,725    |
|                                              | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 474,012                        | 586,658             | 636,658                        | 1,258,450           | 1,384,295                  | 1,522,725    |
|                                              | 2211102  | Supplies and Accessories for Computers and Printers                           | 841,669                        | 241,669             | -                              | -                   | -                          | -            |
|                                              | 2220200  | Routine Maintenance + Other Assets                                            | 212,800                        | 212,800             | -                              | -                   | -                          | -            |
|                                              | 2220202  | Maintenance of Office Furniture and Equipment                                 | 212,800                        | 212,800             | -                              | -                   | -                          | -            |
|                                              | 3100000  | Acquisition of Non-Financial Assets                                           | 2,046,341                      | 1,346,341           | -                              | 2,500,000           | 2,750,000                  | 3,025,000    |
|                                              | 3111000  | Purchase of Office Furniture and General Equipment                            | 2,046,341                      | 1,346,341           | -                              | 2,500,000           | 2,750,000                  | 3,025,000    |
|                                              | 3111001  | Purchase of Office Furniture and Fittings                                     | 800,001                        | 200,001             | -                              | -                   | -                          | -            |
|                                              | 3111002  | Purchase of Computers, Printers and other IT Equipment                        | 1,246,340                      | 1,146,340           | -                              | 2,500,000           | 2,750,000                  | 3,025,000    |
|                                              |          | TOTAL                                                                         | 11,998,182                     | 9,725,414           | 5,899,004                      | 12,113,500          | 13,324,850                 | 14,657,335   |
| Supply Chain Management                      | 2210000  | Use of Goods and Services                                                     | 10,752,669                     | 17,752,669          | 11,117,156                     | 12,463,684          | 13,710,052                 | 15,081,058   |
|                                              | 2210200  | Communication Supplies and Services                                           | 93,500                         | 93,500              | -                              | -                   | -                          | -            |
|                                              | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                         | 93,500                         | 93,500              | -                              | -                   | -                          | -            |
|                                              | 2210203  | Courier and Postal Services                                                   | -                              | -                   | -                              | -                   | -                          | -            |
|                                              | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 3,430,499                      | 3,430,499           | 2,030,499                      | 2,276,436           | 2,504,080                  | 2,754,488    |
|                                              | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 800,000                        | 800,000             | 600,000                        | 672,673             | 739,940                    | 813,934      |
|                                              | 2210302  | Accommodation + Domestic                                                      | 771,699                        | 771,699             | 571,699                        | 640,944             | 705,038                    | 775,542      |
|                                              | 2210303  | Daily Subsistence Allowances                                                  | 1,858,800                      | 1,858,800           | 858,800                        | 962,819             | 1,059,101                  | 1,165,011    |
|                                              | 2210500  | Printing , Advertising and Information Supplies and Services                  | 1,414,830                      | 1,414,830           | 819,900                        | 919,208             | 1,011,129                  | 1,112,242    |

| 4. The County Treasury and Economic Planning |                |                                                                                               |                                |                     |                                |                     |                            |                   |
|----------------------------------------------|----------------|-----------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                                   | GFS CODE       | TITLE AND DETAILS                                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                              |                |                                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                              |                |                                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                              | 2210502        | Publishing and Printing Services                                                              | 1,319,900                      | 1,319,900           | 819,900                        | 919,208             | 1,011,129                  | 1,112,242         |
|                                              | 2210503        | Subscriptions to Newspapers, Magazines and Periodicals                                        | 94,930                         | 94,930              | -                              | -                   | -                          | -                 |
|                                              | <b>2210700</b> | <b>Training Expenses</b>                                                                      | <b>2,580,000</b>               | <b>9,580,000</b>    | <b>6,230,000</b>               | <b>6,984,588</b>    | <b>7,683,047</b>           | <b>8,451,351</b>  |
|                                              | 2210708        | Trainer allowance                                                                             | 700,000                        | 700,000             | 350,000                        | 392,393             | 431,632                    | 474,796           |
|                                              | 2210710        | Accommodation                                                                                 | 1,000,000                      | 1,000,000           | 500,000                        | 560,561             | 616,617                    | 678,279           |
|                                              | 2210711        | Tuition fees                                                                                  | 880,000                        | 7,880,000           | 5,380,000                      | 6,031,634           | 6,634,797                  | 7,298,277         |
|                                              | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                                      | <b>3,101,290</b>               | <b>3,101,290</b>    | <b>2,036,757</b>               | <b>2,283,452</b>    | <b>2,511,797</b>           | <b>2,762,977</b>  |
|                                              | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks                         | 1,488,308                      | 1,488,308           | 1,423,775                      | 1,596,225           | 1,755,848                  | 1,931,432         |
|                                              | 2210802        | Board, committees, conferences & seminars                                                     | 1,612,982                      | 1,612,982           | 612,982                        | 687,227             | 755,950                    | 831,545           |
|                                              | <b>2211000</b> | <b>Specialised Materials and Supplies</b>                                                     | <b>132,550</b>                 | <b>132,550</b>      | -                              | -                   | -                          | -                 |
|                                              | 2211009        | Education and Library Supplies                                                                | 132,550                        | 132,550             | -                              | -                   | -                          | -                 |
|                                              | 2211016        | Purchase of Uniforms and Clothing + Staff                                                     | -                              | -                   | -                              | -                   | -                          | -                 |
|                                              |                | <b>SUB TOTAL</b>                                                                              | <b>10,752,669</b>              | <b>17,752,669</b>   | <b>11,117,156</b>              | <b>12,463,684</b>   | <b>13,710,052</b>          | <b>15,081,058</b> |
| <b>Economic Planning</b>                     |                | <b>Use of Goods and Services</b>                                                              | <b>18,904,322</b>              | <b>11,404,322</b>   | <b>12,930,409</b>              | <b>14,496,560</b>   | <b>15,946,216</b>          | <b>17,540,838</b> |
|                                              | <b>2210200</b> | <b>Communication Supplies and Services</b>                                                    | <b>100,225</b>                 | <b>100,225</b>      | -                              | -                   | -                          | -                 |
|                                              | 2210201        | Telephone, Telex, Facsimile and Mobile Phone Services                                         | 100,225                        | 100,225             | -                              | -                   | -                          | -                 |
|                                              | <b>2210300</b> | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>                        | <b>2,450,000</b>               | <b>1,950,000</b>    | <b>1,750,000</b>               | <b>1,961,963</b>    | <b>2,158,159</b>           | <b>2,373,975</b>  |
|                                              | 2210301        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                               | 500,000                        | 500,000             | 500,000                        | 560,561             | 616,617                    | 678,279           |
|                                              | 2210302        | Accommodation + Domestic                                                                      | 300,000                        | 300,000             | 500,000                        | 560,561             | 616,617                    | 678,279           |
|                                              | 2210303        | Daily Subsistence Allowances                                                                  | 1,650,000                      | 1,150,000           | 750,000                        | 840,841             | 924,925                    | 1,017,418         |
|                                              | <b>2210500</b> | <b>Printing, Advertising and Information Supplies and Services</b>                            | <b>746,138</b>                 | <b>746,138</b>      | <b>1,050,000</b>               | <b>1,177,178</b>    | <b>1,294,896</b>           | <b>1,424,385</b>  |
|                                              | 2210502        | Publishing and Printing Services                                                              | 650,000                        | 650,000             | 650,000                        | 728,729             | 801,602                    | 881,762           |
|                                              | 2210503        | Subscriptions to Newspapers, Magazines and Periodicals                                        | 52,000                         | 52,000              | -                              | -                   | -                          | -                 |
|                                              | 2210504        | Advertising awareness                                                                         | 44,138                         | 44,138              | 400,000                        | 448,449             | 493,294                    | 542,623           |
|                                              | <b>2210700</b> | <b>Training Expenses</b>                                                                      | <b>1,183,900</b>               | <b>1,183,900</b>    | <b>983,900</b>                 | <b>1,103,071</b>    | <b>1,213,378</b>           | <b>1,334,716</b>  |
|                                              | 2210708        | Trainer allowance                                                                             | 450,000                        | 450,000             | 250,000                        | 280,280             | 308,308                    | 339,139           |
|                                              | 2210710        | Accommodation                                                                                 | 430,000                        | 430,000             | 230,000                        | 257,858             | 283,644                    | 312,008           |
|                                              | 2210711        | Tuition fees                                                                                  | 303,900                        | 303,900             | 503,900                        | 564,933             | 621,426                    | 683,569           |
|                                              | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                                      | <b>2,293,612</b>               | <b>1,293,612</b>    | <b>1,293,612</b>               | <b>1,450,296</b>    | <b>1,595,326</b>           | <b>1,754,858</b>  |
|                                              | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks                         | 1,143,612                      | 643,612             | 643,612                        | 721,567             | 793,724                    | 873,096           |
|                                              | 2210802        | Board, committees, conferences & seminars- Sector Working Groups(SWG-coordination activities) | 1,150,000                      | 650,000             | 650,000                        | 728,729             | 801,602                    | 881,762           |
|                                              | <b>2211100</b> | <b>Office and General Supplies and Services</b>                                               | <b>1,095,900</b>               | <b>1,095,900</b>    | <b>2,818,350</b>               | <b>3,159,713</b>    | <b>3,475,684</b>           | <b>3,823,253</b>  |
|                                              | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.)                 | 745,900                        | 745,900             | 745,900                        | 836,245             | 919,870                    | 1,011,856         |

| 4. The County Treasury and Economic Planning |                |                                                                               |                                |                     |                                |                     |                            |                   |
|----------------------------------------------|----------------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                                   | GFS CODE       | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                              |                |                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                              |                |                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                              | 2211102        | Supplies and Accessories for Computers and Printers                           | 350,000                        | 350,000             | 2,072,450                      | 2,323,468           | 2,555,815                  | 2,811,396         |
|                                              | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                | <b>500,000</b>                 | <b>500,000</b>      | <b>500,000</b>                 | <b>560,561</b>      | <b>616,617</b>             | <b>678,279</b>    |
|                                              | 2211201        | Refined Fuels and Lubricants for Transport                                    | 500,000                        | 500,000             | 500,000                        | 560,561             | 616,617                    | 678,279           |
|                                              | <b>2211300</b> | <b>Other Operating Expenses</b>                                               | <b>10,534,547</b>              | <b>4,534,547</b>    | <b>4,534,547</b>               | <b>5,083,778</b>    | <b>5,592,156</b>           | <b>6,151,371</b>  |
|                                              | 2211399        | Preparation of County Plans (Sectoral plan(CSP),ADP, Strategic Plan)          | 1,734,500                      | 1,534,500           | 1,534,500                      | 1,720,361           | 1,892,397                  | 2,081,637         |
|                                              | 2211399        | Public Participation                                                          | 2,300,047                      | 3,000,047           | 3,000,047                      | 3,363,417           | 3,699,759                  | 4,069,735         |
|                                              | 2211399        | Mid term Review Of CIDP                                                       | 6,500,000                      | -                   | -                              | -                   | -                          | -                 |
|                                              | <b>3100000</b> | <b>Acquisition of Non-Financial Assets</b>                                    | <b>-</b>                       | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                              | <b>3111000</b> | <b>Purchase of Office Furniture and General Equipment</b>                     | <b>-</b>                       | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                              | 3111001        | Purchase of Office Furniture and Fittings                                     | -                              | -                   | -                              | -                   | -                          | -                 |
|                                              | 3111002        | Purchase of Computers, Printers and other IT Equipment                        | -                              | -                   | -                              | -                   | -                          | -                 |
|                                              |                | <b>SUB TOTAL</b>                                                              | <b>18,904,322</b>              | <b>11,404,322</b>   | <b>12,930,409</b>              | <b>14,496,560</b>   | <b>15,946,216</b>          | <b>17,540,838</b> |
| Monitoring and Evaluation                    |                | Use of Goods and Services                                                     | 5,831,492                      | 5,831,492           | 2,723,752                      | 5,405,934           | 5,946,527                  | 6,541,180         |
|                                              | <b>2210300</b> | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | <b>2,174,662</b>               | <b>2,174,662</b>    | <b>1,674,662</b>               | <b>1,877,499</b>    | <b>2,065,249</b>           | <b>2,271,774</b>  |
|                                              | 2210303        | Daily Subsistence Allowances                                                  | 534,500                        | 534,500             | 534,500                        | 599,239             | 659,163                    | 725,079           |
|                                              | 2210309        | Monitoring and evaluation                                                     | 1,640,162                      | 1,640,162           | 1,140,162                      | 1,278,260           | 1,406,086                  | 1,546,695         |
|                                              | <b>2210700</b> | <b>Training Expenses</b>                                                      | <b>1,034,940</b>               | <b>1,034,940</b>    | <b>-</b>                       | <b>1,252,277</b>    | <b>1,377,505</b>           | <b>1,515,255</b>  |
|                                              | 2210708        | Trainer allowance                                                             | 254,400                        | 254,400             | -                              | 307,824             | 338,606                    | 372,467           |
|                                              | 2210710        | Accommodation                                                                 | 304,000                        | 304,000             | -                              | 367,840             | 404,624                    | 445,086           |
|                                              | 2210711        | Tuition fees                                                                  | 476,540                        | 476,540             | -                              | 576,613             | 634,274                    | 697,702           |
|                                              | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>1,003,460</b>               | <b>1,003,460</b>    | <b>703,460</b>                 | <b>788,665</b>      | <b>867,532</b>             | <b>954,285</b>    |
|                                              | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 453,460                        | 453,460             | 353,460                        | 396,272             | 435,899                    | 479,489           |
|                                              | 2210802        | Board, committees, conferences & seminars                                     | 550,000                        | 550,000             | 350,000                        | 392,393             | 431,632                    | 474,796           |
|                                              | <b>2211100</b> | <b>Office and General Supplies and Services</b>                               | <b>545,630</b>                 | <b>545,630</b>      | <b>345,630</b>                 | <b>387,493</b>      | <b>426,242</b>             | <b>468,867</b>    |
|                                              | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 545,630                        | 545,630             | 345,630                        | 387,493             | 426,242                    | 468,867           |
|                                              | <b>2211300</b> | <b>Other Operating Expenses</b>                                               | <b>1,072,800</b>               | <b>1,072,800</b>    | <b>-</b>                       | <b>1,100,000</b>    | <b>1,210,000</b>           | <b>1,331,000</b>  |
|                                              | 2211399        | Monitoring and evaluation (Operationalization of M & E Policy)                | 1,072,800                      | 1,072,800           | -                              | 1,100,000           | 1,210,000                  | 1,331,000         |
|                                              | <b>3100000</b> | <b>Acquisition of Non-Financial Assets</b>                                    | <b>-</b>                       | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                              | <b>3110700</b> | <b>Purchase of Vehicles and Other Transport Equipment</b>                     | <b>-</b>                       | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                              | 3110701        | Purchase of Motor Vehicle                                                     | -                              | -                   | -                              | -                   | -                          | -                 |
|                                              | <b>3111000</b> | <b>Purchase of Office Furniture and General Equipment</b>                     | <b>-</b>                       | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                              | 3111001        | Purchase of Office Furniture and Fittings                                     | -                              | -                   | -                              | -                   | -                          | -                 |
|                                              | 3111002        | Purchase of Computers, Printers and other IT Equipment                        | -                              | -                   | -                              | -                   | -                          | -                 |
|                                              |                | <b>SUB TOTAL</b>                                                              | <b>5,831,492</b>               | <b>5,831,492</b>    | <b>2,723,752</b>               | <b>5,405,934</b>    | <b>5,946,527</b>           | <b>6,541,180</b>  |

| 4. The County Treasury and Economic Planning |          |                                                                               |                                |                     |                                |                     |                            |              |
|----------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                                   | GFS CODE | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                              |          |                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                              |          |                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
| County Bureau Statistics                     |          | Use of Goods and Services                                                     | 7,100,652                      | 5,100,652           | 3,016,973                      | 3,900,711           | 4,290,782                  | 4,719,860    |
|                                              | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 640,045                        | 640,045             | 440,045                        | 493,344             | 542,678                    | 596,946      |
|                                              | 2210303  | Daily Subsistence Allowances                                                  | 640,045                        | 640,045             | 440,045                        | 493,344             | 542,678                    | 596,946      |
|                                              | 2210500  | Printing , Advertising and Information Supplies and Services                  | 1,000,498                      | 1,000,498           | 400,498                        | 449,007             | 493,908                    | 543,298      |
|                                              | 2210502  | Publishing and Printing Services                                              | 1,000,498                      | 1,000,498           | 400,498                        | 449,007             | 493,908                    | 543,298      |
|                                              | 2210700  | Training Expenses                                                             | 586,600                        | 586,600             | 100,000                        | 112,112             | 123,323                    | 135,656      |
|                                              | 2210708  | Trainer allowance                                                             | 118,000                        | 118,000             | -                              | -                   | -                          | -            |
|                                              | 2210710  | Accommodation                                                                 | 218,600                        | 218,600             | -                              | -                   | -                          | -            |
|                                              | 2210711  | Tuition fees                                                                  | 250,000                        | 250,000             | 100,000                        | 112,112             | 123,323                    | 135,656      |
|                                              | 2210800  | Hospitality Supplies and Services                                             | 576,000                        | 576,000             | 326,000                        | 365,486             | 402,035                    | 442,238      |
|                                              | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 576,000                        | 576,000             | 326,000                        | 365,486             | 402,035                    | 442,238      |
|                                              | 2211100  | Office and General Supplies and Services                                      | 582,869                        | 582,869             | 250,430                        | 280,762             | 308,838                    | 339,722      |
|                                              | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 250,430                        | 250,430             | 250,430                        | 280,762             | 308,838                    | 339,722      |
|                                              | 2211102  | Supplies and Accessories for Computers and Printers                           | 332,439                        | 332,439             | -                              | -                   | -                          | -            |
|                                              | 2211300  | Other Operating Expenses                                                      | 3,714,640                      | 1,714,640           | 1,500,000                      | 2,200,000           | 2,420,000                  | 2,662,000    |
|                                              | 2211310  | Contracted Professional services - Baseline survey                            |                                |                     | 1,500,000                      | -                   | -                          | -            |
|                                              | 2211399  | Preparation of County Statistical Abstract (CSA)                              | 2,214,640                      | 1,214,640           | -                              | 2,200,000           | 2,420,000                  | 2,662,000    |
|                                              | 2211399  | County Statistical Data Support                                               | 1,500,000                      | 500,000             | -                              | -                   | -                          | -            |
|                                              |          | SUB TOTAL                                                                     | 7,100,652                      | 5,100,652           | 3,016,973                      | 3,900,711           | 4,290,782                  | 4,719,860    |
| Asset and Liability Management Unit          |          | Use of Goods and Services                                                     | -                              | -                   | 8,600,000                      | 9,641,646           | 10,605,811                 | 11,666,392   |
|                                              | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | -                              | -                   | 2,700,000                      | 3,027,028           | 3,329,731                  | 3,662,704    |
|                                              | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | -                              | -                   | 1,200,000                      | 1,345,346           | 1,479,881                  | 1,627,869    |
|                                              | 2210302  | Accommodation + Domestic                                                      | -                              | -                   | 600,000                        | 672,673             | 739,940                    | 813,934      |
|                                              | 2210303  | Daily Subsistence Allowances                                                  | -                              | -                   | 900,000                        | 1,009,009           | 1,109,910                  | 1,220,901    |
|                                              | 2210500  | Printing , Advertising and Information Supplies and Services                  | -                              | -                   | 1,000,000                      | 1,121,122           | 1,233,234                  | 1,356,558    |
|                                              | 2210502  | Publishing and Printing Services                                              | -                              | -                   | 1,000,000                      | 1,121,122           | 1,233,234                  | 1,356,558    |
|                                              | 2210700  | Training Expenses                                                             | -                              | -                   | 2,000,000                      | 2,242,243           | 2,466,467                  | 2,713,114    |
|                                              | 2210708  | Trainer allowance                                                             | -                              | -                   | 600,000                        | 672,673             | 739,940                    | 813,934      |
|                                              | 2210710  | Accommodation                                                                 | -                              | -                   | 800,000                        | 896,897             | 986,587                    | 1,085,245    |
|                                              | 2210711  | Tuition fees                                                                  | -                              | -                   | 600,000                        | 672,673             | 739,940                    | 813,934      |
|                                              | 2210800  | Hospitality Supplies and Services                                             | -                              | -                   | 1,700,000                      | 1,905,907           | 2,096,498                  | 2,306,147    |
|                                              | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | -                              | -                   | 1,200,000                      | 1,345,346           | 1,479,881                  | 1,627,869    |
|                                              | 2210802  | Board, committees, conferences & seminars                                     | -                              | -                   | 500,000                        | 560,561             | 616,617                    | 678,279      |
|                                              | 2211100  | Office and General Supplies and Services                                      | -                              | -                   | 1,200,000                      | 1,345,346           | 1,479,881                  | 1,627,869    |

| 4. The County Treasury and Economic Planning |          |                                                                               |                          |                  |                          |                  |                            |              |
|----------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                   | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                              |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                              |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                              | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | -                        | -                | 700,000                  | 784,785          | 863,264                    | 949,590      |
|                                              | 2211102  | Supplies and Accessories for Computers and Printers                           | -                        | -                | 500,000                  | 560,561          | 616,617                    | 678,279      |
|                                              |          | Acquisition of Non-Financial Assets                                           | -                        | -                | 1,400,000                | 1,569,570        | 1,726,527                  | 1,899,180    |
|                                              | 3111000  | Purchase of Office Furniture and General Equipment                            | -                        | -                | 1,400,000                | 1,569,570        | 1,726,527                  | 1,899,180    |
|                                              | 3111001  | Purchase of Office Furniture and Fittings                                     | -                        | -                | 600,000                  | 672,673          | 739,940                    | 813,934      |
|                                              | 3111002  | Purchase of Computers, Printers and other IT Equipment                        | -                        | -                | 800,000                  | 896,897          | 986,587                    | 1,085,245    |
|                                              |          |                                                                               | -                        | -                | 10,000,000               | 11,211,216       | 12,332,338                 | 13,565,571   |
|                                              |          | GROSS EXPENDITURE.....KSHS                                                    | 764,365,683              | 673,972,960      | 648,685,703              | 727,344,249      | 800,078,674                | 880,086,541  |
|                                              |          | Compensation to Employees                                                     | 263,602,562              | 300,114,571      | 300,114,571              | 332,249,737      | 365,474,711                | 402,022,182  |
|                                              |          | Use of Goods and Services                                                     | 456,975,873              | 350,645,796      | 340,366,628              | 379,983,230      | 417,981,553                | 459,779,708  |
|                                              |          | Acquisition of Non-Financial Assets                                           | 28,787,248               | 8,212,593        | 3,204,504                | 5,111,282        | 5,622,410                  | 6,184,651    |
|                                              |          | Grants and Transfer                                                           | -                        | -                | -                        | -                | -                          | -            |
|                                              |          | Other Expenses                                                                | 15,000,000               | 15,000,000       | 5,000,000                | 10,000,000       | 11,000,000                 | 12,100,000   |
|                                              |          |                                                                               | 764,365,683              | 673,972,960      | 648,685,703              | 727,344,249      | 800,078,674                | 880,086,541  |

### Itemized development

| 4. Department of County Treasury and Economic Planning |          |                                                                   |         |                          |                  |                          |                  |                            |
|--------------------------------------------------------|----------|-------------------------------------------------------------------|---------|--------------------------|------------------|--------------------------|------------------|----------------------------|
| COUNTY DEVELOPMENT BUDGET                              | GFS CODE | TITLE AND DETAILS                                                 | STATUS  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |
|                                                        |          |                                                                   |         | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               |
|                                                        |          |                                                                   |         | Kshs                     | Kshs             | Kshs                     | Kshs             | Kshs                       |
| Programme: Public Financial Management                 |          |                                                                   |         |                          |                  |                          |                  |                            |
| Public Finance management                              | 3111111  | IRA , management systems development and digital revenue mapping. | Ongoing | 5,000,000                | -                | -                        | -                | -                          |
|                                                        | 3111111  | Asset Management System                                           | New     |                          |                  |                          | 60,000,000       | 66,000,000                 |
|                                                        | 3110599  | construction and civil works (canopies)                           | Ongoing | 800,000                  | -                | -                        | -                | -                          |
| Sub Total                                              |          |                                                                   |         | 5,800,000                | -                | -                        | 60,000,000       | 66,000,000                 |
| Programme: Economic Policy and Planning                |          |                                                                   |         |                          |                  |                          |                  |                            |
| Statistics                                             | 3111111  | Establishment of Statistical unit                                 | Ongoing | 4,000,000                | 5,000,000        | -                        | -                | -                          |
|                                                        | 3111111  | County Intergrated Development Plan                               |         |                          |                  |                          | 25,000,000       | 27,500,000                 |
|                                                        | 2640599  | County Equalization Fund                                          | Ongoing | 35,839,312               | 17,919,656       | 17,919,656               | -                | -                          |
| Sub Total                                              |          |                                                                   |         | 39,839,312               | 22,919,656       | 17,919,656               | 25,000,000       | 27,500,000                 |
| Grand Total                                            |          |                                                                   |         | 45,639,312               | 22,919,656       | 17,919,656               | 85,000,000       | 93,500,000                 |

## 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%

#### 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, showcasing exceptional teamwork and strength.

The Scrabble team finished second, demonstrating skill and strategy in a competitive environment.

The Ajua team secured third place, reflecting the department's growing talent across a range of disciplines.

**Celebration of International Days:**

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 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 Center:**

Achieved the successful completion of the Bumbe Cultural Center, 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.

**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

### **Constraints and challenges in Budget Implementation**

- 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.
- 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.
- Prolonged procurement processes have led to delays in the implementation of programmed activities, affecting the department's overall performance.
- Service providers have become reluctant to offer services due to long-standing pending bills, leading to delays in executing programs and services.

### **Lesson Learnt and Recommendations.**

- The County Treasury should increase 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.
- 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.
- Improve the efficiency of procurement processes by providing additional training for staff and exploring fast-track procurement procedures for time-sensitive activities.
- 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**

The county is committed to strengthening the sports sector through talent identification and development at the grassroots level, ensuring a steady pipeline of skilled athletes. It also supports its teams participating in the Kenya Youth Inter-County Sports Association tournament, enabling them to compete effectively at the national level.

Further efforts include the procurement of modern sporting equipment to enhance training and performance, as well as the upgrading of Malaba Sports Complex to provide improved facilities for training and competitions. These initiatives collectively aim to promote sports development, youth empowerment, and community engagement.

### **Directorate of Culture and Social Services**

The county promotes cultural development and social inclusion by organizing community cultural festivals and participating in global celebrations led by UNESCO. It is also developing a cultural and heritage policy to guide preservation and integration of culture into development.

Additionally, the county supports vulnerable groups by providing assistive devices to persons living with disabilities and implementing empowerment programmes for the elderly, youth, and women, with the aim of improving their well-being and inclusion.

### **Directorate of Youth Affairs**

The county is committed to empowering youth through mentorship in entrepreneurship and business development, equipping them with skills for self-reliance. It also organizes and participates in International Youth Day celebrations to engage and recognize young people.

Further initiatives include training and capacity building for youth leaders and associations, organizing talent search and entrepreneurship competitions, and constructing Sub-County Youth Centres to provide spaces for learning, innovation, and development.

### **Directorate of Gender**

The county promotes gender equality through programs advocating against gender-based violence, raising awareness, and encouraging behavioural change. It has also developed and implemented a comprehensive gender policy to address disparities and ensure inclusivity.

Additionally, sensitization events on gender mainstreaming and affirmative action empower marginalized groups and foster equitable participation in development.

### **Directorate of Tourism**

The county promotes tourism by organizing the annual Miss Tourism event, which showcases local culture and attracts visitors. It has also mapped and documented tourism sites and hotels to support planning and investment. Additionally, the county conducts marketing and promotional activities and engages key stakeholders to foster collaboration, enhance visibility, and develop a sustainable and economically impactful tourism sector.

#### **D. Strategic Objectives**

##### **CP 15: General Administration and Support services**

Efficient, Effective and co-ordinated service delivery

##### **CP 16: Cultural Promotion and Development**

To Increase Cultural promotion and development

##### **CP 17: Child Care, Right and Protection**

To enhance childcare, right and protection

##### **CP 18: Youth Empowerment and Development**

To increase access to youth empowerment and development services

##### **CP 19: Promotion and Development of Sports**

To Promote and Develop Sports

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.391,722,559** For the FY 2026/27, **Ksh.121,834,610** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh. 128,518,071** and **Ksh. 141,369,878** respectively.

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

| Programme                                          | Sub-programme                                   | Objective                                                                | Outcome                                              | Key Output                                   | Performance Indicators                       | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028/ 2029 |
|----------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------------------|----------------------------------------------|----------------------------------------------|------------------------|------------------------------|---------------|---------------|
| <b>General Administration and support services</b> | <b>Administrative Support Services.</b>         | 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%          |               |
|                                                    |                                                 |                                                                          |                                                      | Cultural centers refurbished                 | Number of cultural centers refurbished       | 1                      | 2                            | 2             | 1             |
|                                                    |                                                 |                                                                          |                                                      | modern community library constructed phase 1 |                                              | 1                      | 1                            | 1             | 1             |
| <b>Child Care, right and Protection</b>            | Rehabilitation and Custody                      | To enhance childcare, right and protection                               | Enhanced childcare, right and protection             | Child Protection Centre completion           | Number of child protection center completed  | 1                      | 0                            | 1             | 1             |
| <b>Youth Empowerment and Development</b>           | 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 | 1                      | 3                            | 0             | 1             |
|                                                    |                                                 | To increase Youth Empowerment and development                            | Increased Youth Empowerment and development          | Youth Empowerment Centre equipped            | No. of youth Empowerment centers equipped    | 0                      | 1                            | 1             | 1             |
|                                                    |                                                 | To increase Youth Empowerment and development                            | Increased Youth Empowerment and development          | Youth Empowerment Centre constructed         | No. of youth Empowerment centers constructed | 0                      | 1                            | 1             | 1             |
| <b>Promotion and Development of Sports</b>         | Sports promotion and Infrastructure Development | To enhance promotion and development of Sports                           | Enhanced promotion and development of Sports         | Sports Complex Constructed                   | Number of sports complexes constructed       | 0                      | 1                            | 1             | 1             |
| <b>Promotion and Development of Local tourism</b>  | Tourism promotion and structure development     | To increase promotion and development of local tourism                   | Increased promotion and development of local tourism | Constructed cottages and Sanctuaries         | No. of Constructed cottages and Sanctuaries  | 0                      | 2                            | 2             | 2             |
| <b>Gender Affairs</b>                              | Gender Mainstreaming                            | To strengthen Gender mainstreaming                                       | Gender mainstreaming strengthened                    | GBV reporting centre constructed             | No. of GBV reporting centre constructed      | 0                      | 1                            | 1             | 1             |

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

| County Programme (CP)                                                | County Sub Programme (CSP)                                          | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | 1st Revised Budget Estimates | Budget Estimates   | Projections        |                    |
|----------------------------------------------------------------------|---------------------------------------------------------------------|--------------------|--------------------------|--------------------|------------------------------|--------------------|--------------------|--------------------|
|                                                                      |                                                                     | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026                 | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                                                      |                                                                     | Kshs.              | Kshs.                    | Kshs.              | Kshs.                        | Kshs.              | Kshs.              | Kshs.              |
| <b>CP 15:</b> General Administration and support services            | <b>CSP 15.1:</b> Administrative support service                     | 177,922,448        | 232,647,920              | 209,206,008        | 275,942,853                  | 79,096,410         | 87,006,051         | 95,706,656         |
| <b>CP 16:</b> Cultural Promotion and Development                     | <b>CSP 16.1:</b> Cultural Promotion and Infrastructural Development | -                  | 12,710,463               | 15,000,000         | 5,424,103                    | 5,000,000          | 5,500,000          | 6,050,000          |
| <b>CP 17 :</b> Child Care, Right and Protection                      | <b>CSP 17.1:</b> Rehabilitation and Custody                         | -                  | -                        | 5,000,000          | -                            | -                  | -                  | -                  |
| <b>CP 18 :</b> Youth Empowerment and Development                     | <b>CSP 18.1:</b> Youth Enterprise and Empowerment                   | 2,000,000          | 2,000,000                | 500,000            | 1,998,000                    | 8,700,000          | 4,070,000          | 4,477,000          |
| <b>CP 19 :</b> Promotion and Development of Sports                   | <b>CSP 19.1:</b> Sports Promotion and Infrastructural Development   | 30,300,000         | 17,192,600               | 5,000,000          | 16,887,928                   | 29,038,200         | 31,942,020         | 35,136,222         |
| <b>CP :</b> Promotion and Development of Local Tourism in the County | <b>CSP:</b> Tourism Promotion and Structure Development             | 5,000,000          | 5,000,000                | -                  | -                            | -                  | -                  | -                  |
| <b>CP :</b> Social Services and Development to Vulnerable            | <b>CSP:</b> Social Support Services                                 | -                  | 5,465,155                | -                  | 1,480,000                    | -                  | -                  | -                  |
| <b>Total Vote</b>                                                    |                                                                     | <b>215,222,448</b> | <b>275,016,138</b>       | <b>234,706,008</b> | <b>301,732,884</b>           | <b>121,834,610</b> | <b>128,518,071</b> | <b>141,369,878</b> |

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

| Expenditure Category                | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Budget Projections |                    |
|-------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|
|                                     | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                     | Kshs.              | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.              | Kshs.              |
| <b>Current Expenditure</b>          | <b>177,922,448</b> | <b>232,647,920</b>       | <b>209,206,008</b> | <b>275,942,853</b>       | <b>79,096,410</b>  | <b>87,006,051</b>  | <b>95,706,656</b>  |
| Compensation to Employees           | 48,151,963         | 52,503,935               | 52,513,808         | 52,513,808               | 58,563,246         | 64,419,571         | 70,861,528         |
| Use of Goods and Services           | 89,270,485         | 137,243,985              | 123,292,200        | 159,204,498              | 20,533,164         | 22,586,480         | 24,845,128         |
| Acquisition of Non-Financial Assets | 1,100,000          | 1,100,000                | 2,500,000          | 2,884,547                | -                  | -                  | -                  |
| Grants, transfers and subsidies     | 39,400,000         | 41,800,000               | 30,900,000         | 61,340,000               | -                  | -                  | -                  |
| <b>Capital Expenditure</b>          | <b>37,300,000</b>  | <b>42,368,218</b>        | <b>25,500,000</b>  | <b>25,790,031</b>        | <b>42,738,200</b>  | <b>41,512,020</b>  | <b>45,663,222</b>  |
| Acquisition of Non-Financial Assets | 37,300,000         | 42,368,218               | 25,500,000         | 25,790,031               | 42,738,200         | 41,512,020         | 45,663,222         |
| <b>Total Expenditure</b>            | <b>215,222,448</b> | <b>275,016,138</b>       | <b>234,706,008</b> | <b>301,732,884</b>       | <b>121,834,610</b> | <b>128,518,071</b> | <b>141,369,878</b> |

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

| Vote Title                                                        | County Programme (CP)                                        | County Sub Programme (CSP)                                   | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |             |
|-------------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------|
|                                                                   |                                                              |                                                              | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.       |
| Youth, Sports, Culture, Gender, Creative Arts and Social Services | CP 15: General Administration and support services           | CSP 15.1: Administrative support service                     | 177,922,448                   | 232,647,920                           | 209,206,008                   | 275,942,853                               | 79,096,410                    | 87,006,051                                        | 95,706,656  |
|                                                                   |                                                              | Compensation to Employees                                    | 48,151,963                    | 52,503,935                            | 52,513,808                    | 52,513,808                                | 58,563,246                    | 64,419,571                                        | 70,861,528  |
|                                                                   |                                                              | Use of Goods and Services                                    | 89,270,485                    | 137,243,985                           | 123,292,200                   | 159,204,498                               | 20,533,164                    | 22,586,480                                        | 24,845,128  |
|                                                                   |                                                              | Acquisition of Non-Financial Assets                          | 1,100,000                     | 1,100,000                             | 2,500,000                     | 2,884,547                                 | -                             | -                                                 | -           |
|                                                                   |                                                              | Grants, transfers and subsidies                              | 39,400,000                    | 41,800,000                            | 30,900,000                    | 61,340,000                                | -                             | -                                                 | -           |
|                                                                   | CP 16: Cultural Promotion and Development                    | CSP 16.1: Cultural Promotion and Infrastructural Development | -                             | 12,710,463                            | 15,000,000                    | 5,424,103                                 | 5,000,000                     | 5,500,000                                         | 6,050,000   |
|                                                                   |                                                              | Acquisition of Non-Financial Assets                          | -                             | 12,710,463                            | 15,000,000                    | 5,424,103                                 | 5,000,000                     | 5,500,000                                         | 6,050,000   |
|                                                                   | CP 17: Child Care, Right and Protection                      | CSP 17.1: Rehabilitation and Custody                         | -                             | -                                     | 5,000,000                     | -                                         | -                             | -                                                 | -           |
|                                                                   |                                                              | Acquisition of Non-Financial Assets                          | -                             | -                                     | 5,000,000                     | -                                         | -                             | -                                                 | -           |
|                                                                   | CP 18: Youth Empowerment and Development                     | CSP 18.1: Youth Enterprise and Empowerment                   | 2,000,000                     | 2,000,000                             | 500,000                       | 1,998,000                                 | 8,700,000                     | 4,070,000                                         | 4,477,000   |
|                                                                   |                                                              | Acquisition of Non-Financial Assets                          | 2,000,000                     | 2,000,000                             | 500,000                       | 1,998,000                                 | 8,700,000                     | 4,070,000                                         | 4,477,000   |
|                                                                   | CP 19: Promotion and Development of Sports                   | CSP 19.1: Sports Promotion and Infrastructural Development   | 30,300,000                    | 17,192,600                            | 5,000,000                     | 16,887,928                                | 29,038,200                    | 31,942,020                                        | 35,136,222  |
|                                                                   |                                                              | Acquisition of Non-Financial Assets                          | 30,300,000                    | 17,192,600                            | 5,000,000                     | 16,887,928                                | 29,038,200                    | 31,942,020                                        | 35,136,222  |
|                                                                   | CP: Promotion and Development of Local Tourism in the County | CSP: Tourism Promotion and Structure Development             | 5,000,000                     | 5,000,000                             | -                             | -                                         | -                             | -                                                 | -           |
|                                                                   |                                                              | Acquisition of Non-Financial Assets                          | 5,000,000                     | 5,000,000                             | -                             | -                                         | -                             | -                                                 | -           |
|                                                                   | CP: Social Services and Development to Vulnerable            | CSP: Social Support Services                                 | -                             | 5,465,155                             | -                             | 1,480,000                                 | -                             | -                                                 | -           |
|                                                                   |                                                              | Acquisition of Non-Financial Assets                          | -                             | 5,465,155                             | -                             | 1,480,000                                 | -                             | -                                                 | -           |
|                                                                   | Total Vote                                                   |                                                              | 215,222,448                   | 275,016,138                           | 234,706,008                   | 301,732,884                               | 121,834,610                   | 128,518,071                                       | 141,369,878 |

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

| No. | Designation                                 | J/G | Staff No  | FY 2026/2027      | Projection 2027/2028 | Projection 2028/2029 |
|-----|---------------------------------------------|-----|-----------|-------------------|----------------------|----------------------|
| 1   | Member - County Executive                   | 8   | 1         | 5,561,668         | 5,839,751            | 6,131,739            |
| 2   | County Chief Officer                        | S   | 2         | 5,832,760         | 6,124,398            | 6,430,618            |
| 3   | Director Culture and Social Services        | R   | 1         | 2,531,130         | 2,657,687            | 2,790,571            |
| 4   | Director Gender                             | R   | 1         | 2,531,130         | 2,657,687            | 2,790,571            |
| 5   | Director Sports                             | R   | 1         | 2,531,130         | 2,657,687            | 2,790,571            |
| 6   | Director Tourism                            | R   | 1         | 2,531,130         | 2,657,687            | 2,790,571            |
| 7   | Director Youth                              | R   | 1         | 2,531,130         | 2,657,687            | 2,790,571            |
| 8   | Deputy Director Culture and social Services | Q   | 1         | 2,117,547         | 2,223,424            | 2,334,596            |
| 9   | Deputy Director Gender                      | Q   | 1         | 2,117,547         | 2,223,424            | 2,334,596            |
| 10  | Deputy Director Sports                      | Q   | 1         | 2,117,547         | 2,223,424            | 2,334,596            |
| 11  | Deputy Director -Trade                      | Q   | 1         | 2,117,547         | 2,223,424            | 2,334,596            |
| 12  | Deputy Director Youth                       | Q   | 1         | 2,117,547         | 2,223,424            | 2,334,596            |
| 13  | Principal Sports Officer                    | N   | 1         | 1,712,436         | 1,798,058            | 1,887,961            |
| 14  | Chief Community Development Officer         | M   | 1         | 1,421,314         | 1,492,380            | 1,566,999            |
| 15  | Office Administrator                        | L   | 1         | 1,179,450         | 1,238,423            | 1,300,344            |
| 16  | Senior social Development Officer           | L   | 1         | 1,170,139         | 1,228,646            | 1,290,078            |
| 17  | Senior Tourism Officer                      | L   | 2         | 2,154,883         | 2,262,627            | 2,375,759            |
| 18  | Assistant Community Development Officer I   | K   | 2         | 1,965,761         | 2,064,049            | 2,167,252            |
| 19  | Social Development Officer I                | J   | 1         | 525,132           | 551,389              | 578,958              |
| 20  | Assistant Social Development Officer III    | H   | 10        | 5,317,264         | 5,583,127            | 5,862,284            |
| 21  | Senior Sports Technician I                  | H   | 1         | 616,023           | 646,824              | 679,165              |
| 22  | Ass.Record Mgmt III                         | G   | 4         | 1,609,614         | 1,690,095            | 1,774,599            |
| 23  | Senior Clerical Officer                     | G   | 1         | 409,140           | 429,597              | 451,077              |
| 24  | Social Development Assistant II             | G   | 1         | 439,808           | 461,798              | 484,888              |
| 25  | Senior Support Staff                        | D   | 1         | 404,469           | 424,692              | 445,927              |
|     | <b>Sub-Total</b>                            |     | <b>40</b> | <b>53,563,246</b> | <b>56,241,408</b>    | <b>59,053,479</b>    |
|     | Temporary Employees                         |     |           | 5,000,000         | 5,000,000            | 5,000,000            |
|     | <b>Grand Total</b>                          |     |           | <b>58,563,246</b> | <b>61,241,408</b>    | <b>64,053,479</b>    |

## Itemized recurrent

| 5. Youth, Sports, Culture, Gender, Creative Arts and Social Services |          |                                                                              |                          |                   |                          |                   |                            |                   |
|----------------------------------------------------------------------|----------|------------------------------------------------------------------------------|--------------------------|-------------------|--------------------------|-------------------|----------------------------|-------------------|
| DEPARTMENT                                                           | GFS CODE | TITLE AND DETAILS                                                            | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | PROJECTED BUDGET ESTIMATES |                   |
|                                                                      |          |                                                                              | FY 2024/2025             | FY 2025/2026      | FY 2025/2026             | FY 2026/2027      | FY 2027/2028               | FY 2028/2029      |
|                                                                      |          |                                                                              | Kshs.                    | Kshs.             | Kshs.                    | Kshs.             | Kshs.                      | Kshs.             |
|                                                                      |          | <b>Compensation to Employees</b>                                             | <b>52,503,935</b>        | <b>52,513,808</b> | <b>52,513,808</b>        | <b>58,563,246</b> | <b>64,419,571</b>          | <b>70,861,528</b> |
|                                                                      | 2110100  | <b>Basic salary+ Permanent Employees</b>                                     | <b>31,754,784</b>        | <b>31,122,744</b> | <b>31,122,744</b>        | <b>37,172,182</b> | <b>40,889,400</b>          | <b>44,978,340</b> |
|                                                                      | 2110101  | Basic Salary civil services                                                  | 31,754,784               | 31,122,744        | 31,122,744               | 37,172,182        | 40,889,400                 | 44,978,340        |
| -                                                                    | 2110200  | <b>Basic Wages - Temporary Employees</b>                                     | <b>2,000,000</b>         | <b>3,000,000</b>  | <b>3,000,000</b>         | <b>5,000,000</b>  | <b>5,500,000</b>           | <b>6,050,000</b>  |
|                                                                      | 2110202  | Casual Labour - Others                                                       | 2,000,000                | 3,000,000         | 3,000,000                | 5,000,000         | 5,500,000                  | 6,050,000         |
|                                                                      | 2110300  | <b>Personal Allowance +Paid as Part of Salary</b>                            | <b>13,070,994</b>        | <b>13,136,691</b> | <b>13,136,691</b>        | <b>11,136,691</b> | <b>12,250,360</b>          | <b>13,475,396</b> |
|                                                                      | 2110301  | House Allowance                                                              | 8,478,600                | 7,066,860         | 7,066,860                | 7,066,860         | 7,773,546                  | 8,550,901         |
|                                                                      | 2110314  | Transport Allowance                                                          | 3,998,784                | 2,952,000         | 2,952,000                | 2,952,000         | 3,247,200                  | 3,571,920         |
|                                                                      | 2110315  | Extraneous Allowance                                                         | 2,400                    | 150,000           | 150,000                  | 150,000           | 165,000                    | 181,500           |
|                                                                      | 2110320  | Leave Allowance                                                              | 591,210                  | 583,287           | 583,287                  | 583,287           | 641,615                    | 705,777           |
|                                                                      | 2110321  | Administrative Allowance                                                     | -                        | 2,384,544         | 2,384,544                | 384,544           | 422,998                    | 465,298           |
|                                                                      | 2120100  | <b>Employer Contributions to Compulsory National Social Security Schemes</b> | <b>5,678,157</b>         | <b>5,254,373</b>  | <b>5,254,373</b>         | <b>5,254,373</b>  | <b>5,779,810</b>           | <b>6,357,792</b>  |
|                                                                      | 2120103  | Employer contribution to staff Pension scheme                                | 5,030,019                | 4,618,773         | 4,618,773                | 4,618,773         | 5,080,650                  | 5,588,715         |
|                                                                      | 2120103  | Housing Levy                                                                 | 648,138                  | 635,600           | 635,600                  | 635,600           | 699,160                    | 769,076           |
|                                                                      |          | <b>Use of Goods and Services</b>                                             | <b>85,143,984</b>        | <b>87,255,000</b> | <b>127,407,586</b>       | <b>13,700,000</b> | <b>15,070,000</b>          | <b>16,577,000</b> |
|                                                                      | 2210100  | <b>Utilities Supplies and Services</b>                                       | <b>200,000</b>           | <b>100,000</b>    | <b>100,000</b>           | <b>100,000</b>    | <b>110,000</b>             | <b>121,000</b>    |
|                                                                      | 2210101  | Electricity Expenses                                                         | 200,000                  | 100,000           | 100,000                  | 100,000           | 110,000                    | 121,000           |
|                                                                      | 2210102  | Water and Sewerage charges                                                   | -                        | -                 | -                        | -                 | -                          | -                 |
|                                                                      | 2210200  | <b>Communication Supplies and Services</b>                                   | <b>270,484</b>           | <b>250,000</b>    | <b>-</b>                 | <b>200,000</b>    | <b>220,000</b>             | <b>242,000</b>    |
|                                                                      | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                        | -                        | -                 | -                        | -                 | -                          | -                 |
|                                                                      | 2210202  | Internet Connections                                                         | 170,484                  | 200,000           | -                        | 200,000           | 220,000                    | 242,000           |
|                                                                      | 2210203  | Courier and Postal Services                                                  | 100,000                  | 50,000            | -                        | -                 | -                          | -                 |
|                                                                      | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>       | <b>1,400,000</b>         | <b>1,500,000</b>  | <b>500,000</b>           | <b>3,000,000</b>  | <b>3,300,000</b>           | <b>3,630,000</b>  |
|                                                                      | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)              | 1,400,000                | 500,000           | 500,000                  | 1,000,000         | 1,100,000                  | 1,210,000         |
|                                                                      | 2210302  | Accommodation +domestic                                                      | -                        | -                 | -                        | -                 | -                          | -                 |
|                                                                      | 2210303  | Daily Subsistence Allowances                                                 | -                        | 1,000,000         | -                        | 2,000,000         | 2,200,000                  | 2,420,000         |
|                                                                      | 2210400  | <b>Foreign Travel and Subsistence, and Other Transportation Costs</b>        | <b>3,600,000</b>         | <b>1,700,000</b>  | <b>-</b>                 | <b>1,000,000</b>  | <b>1,100,000</b>           | <b>1,210,000</b>  |
|                                                                      | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)              | 1,600,000                | 200,000           | -                        | 500,000           | 550,000                    | 605,000           |
|                                                                      | 2210402  | Accommodation + Foreign                                                      | 500,000                  | -                 | -                        | 500,000           | 550,000                    | 605,000           |
|                                                                      | 2210403  | Daily Subsistence Allowances                                                 | 1,500,000                | 1,500,000         | -                        | -                 | -                          | -                 |
|                                                                      | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>          | <b>100,000</b>           | <b>1,100,000</b>  | <b>457,792</b>           | <b>400,000</b>    | <b>440,000</b>             | <b>484,000</b>    |
|                                                                      | 2210502  | Publishing and Printing Services                                             | 100,000                  | 600,000           | 257,792                  | -                 | -                          | -                 |
|                                                                      | 2210503  | Subscription to Newspapers                                                   | -                        | -                 | -                        | -                 | -                          | -                 |
|                                                                      | 2210504  | advertising awareness                                                        | -                        | 500,000           | 200,000                  | 400,000           | 440,000                    | 484,000           |
|                                                                      | 2210700  | <b>Training Expenses</b>                                                     | <b>700,000</b>           | <b>1,200,000</b>  | <b>6,751,630</b>         | <b>-</b>          | <b>-</b>                   | <b>-</b>          |
|                                                                      | 2210701  | Travel Allowance                                                             | 500,000                  | 1,000,000         | 1,300,000                | -                 | -                          | -                 |
|                                                                      | 2210702  | Accommodation                                                                | -                        | -                 | 2,000,000                | -                 | -                          | -                 |
|                                                                      | 2210703  | Production and printing of training material                                 | -                        | -                 | -                        | -                 | -                          | -                 |
|                                                                      | 2210704  | Hire of training facilities and equipment                                    | -                        | -                 | -                        | -                 | -                          | -                 |
|                                                                      | 2210711  | Tuition fees                                                                 | 200,000                  | 200,000           | -                        | -                 | -                          | -                 |
|                                                                      | 2210799  | Training Expenses + Other - stakeholder engagement                           | -                        | -                 | 3,451,630                | -                 | -                          | -                 |
|                                                                      | 2210800  | <b>Hospitality Supplies and Services</b>                                     | <b>2,523,500</b>         | <b>2,000,000</b>  | <b>6,334,980</b>         | <b>1,000,000</b>  | <b>1,100,000</b>           | <b>1,210,000</b>  |
|                                                                      | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks        | 2,023,500                | 1,000,000         | 5,834,980                | 1,000,000         | 1,100,000                  | 1,210,000         |

| 5. Youth, Sports, Culture, Gender, Creative Arts and Social Services |          |                                                                               |                                |                     |                                |                     |                            |              |
|----------------------------------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                                                           | GFS CODE | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                                      |          |                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                                                      |          |                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                                                      | 2210802  | Boards, committees, conferences & seminars                                    | 500,000                        | 500,000             | -                              | -                   | -                          | -            |
|                                                                      | 2210805  | National celebration                                                          | -                              | 500,000             | 500,000                        | -                   | -                          | -            |
|                                                                      | 2211000  | <b>Specialised Materials and Supplies</b>                                     | -                              | 1,000,000           | -                              | -                   | -                          | -            |
|                                                                      | 2211016  | Purchase of Uniforms and Clothing + Staff                                     | -                              | 1,000,000           | -                              | -                   | -                          | -            |
|                                                                      | 2211100  | <b>Office and General Supplies and Services</b>                               | 2,700,000                      | 2,000,000           | 995,900                        | 1,600,000           | 1,760,000                  | 1,936,000    |
|                                                                      | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 700,000                        | 1,000,000           | -                              | 800,000             | 880,000                    | 968,000      |
|                                                                      | 2211102  | Supplies and Accessories for Computers and Printers                           | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      | 2211103  | Sanitary and cleaning materials,                                              | 2,000,000                      | 1,000,000           | 995,900                        | 800,000             | 880,000                    | 968,000      |
|                                                                      | 2211200  | <b>Fuel Oil and Lubricants</b>                                                | 3,400,000                      | 2,000,000           | 3,000,000                      | 2,000,000           | 2,200,000                  | 2,420,000    |
|                                                                      | 2211201  | Refined Fuels and Lubricants for Transport                                    | 3,400,000                      | 2,000,000           | 3,000,000                      | 2,000,000           | 2,200,000                  | 2,420,000    |
|                                                                      | 2211300  | <b>Other Operating Expenses</b>                                               | 69,450,000                     | 73,250,000          | 107,236,440                    | 3,500,000           | 3,850,000                  | 4,235,000    |
|                                                                      | 2211305  | Contracted Guards and Cleaning Services                                       | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      | 2211399  | Purchase of assistive devices for PLWDs                                       | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      | 2211399  | Community Cultural festivals                                                  | -                              | -                   | 5,500,000                      | -                   | -                          | -            |
|                                                                      | 2211399  | Support and Development of County teams                                       | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      | 2211399  | Liquor administrative review committee and inter-agency collaboration         | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      | 2211399  | Kenya and UNESCO celebrations                                                 | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      | 2211399  | Sporting activities-County tournament                                         | 7,500,000                      | 6,000,000           | 6,000,000                      | -                   | -                          | -            |
|                                                                      | 2211399  | Youth Entrepreneurship and Employability incubation programme                 | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      | 2211399  | Development of Policies and Strategic Plan                                    | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      | 2211399  | Tourism Promotion (Miss Tourism and Local Boat Racing Competition)            | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      | 2211399  | KICOSCA games                                                                 | 16,400,000                     | 15,000,000          | 15,461,120                     | 2,500,000           | 2,750,000                  | 3,025,000    |
|                                                                      | 2211399  | Kenya Youth Intercounties Sports Association (KYISA)                          | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      | 2211399  | Purchase of sporting equipment                                                | 45,050,000                     | 51,250,000          | 80,275,320                     | -                   | -                          | -            |
|                                                                      | 2211399  | Kenya Music Festivals                                                         | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      | 2211399  | Preparation of planning documents                                             | 500,000                        | 1,000,000           | -                              | 1,000,000           | 1,100,000                  | 1,210,000    |
|                                                                      | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>           | 600,000                        | 1,050,000           | 2,030,844                      | 900,000             | 990,000                    | 1,089,000    |
|                                                                      | 2220101  | Maintenance Expenses + Motor Vehicles                                         | 600,000                        | 1,050,000           | 2,030,844                      | 900,000             | 990,000                    | 1,089,000    |
|                                                                      | 2220200  | <b>Routine Maintenance + Other Assets</b>                                     | 200,000                        | 105,000             | -                              | -                   | -                          | -            |
|                                                                      | 2220202  | Maintenance of Office Furniture and Equipment                                 | 200,000                        | 105,000             | -                              | -                   | -                          | -            |
|                                                                      | 2220205  | Maintenance of Buildings and Stations ++ Non-residential                      | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      | 2220210  | Maintenance of Computers, Software, and Networks                              | -                              | -                   | -                              | -                   | -                          | -            |
|                                                                      |          | <b>Grants and Transfers</b>                                                   |                                |                     |                                |                     |                            |              |
|                                                                      | 2640300  | <b>Grants to Small Businesses, Cooperatives, and Self Employed</b>            | 41,800,000                     | 30,900,000          | 61,340,000                     | -                   | -                          | -            |
|                                                                      | 2640399  | Grants to groups                                                              | 41,800,000                     | 30,900,000          | 61,340,000                     | -                   | -                          | -            |
|                                                                      |          | <b>Acquisition OF Non-Financial Assets</b>                                    | 1,100,000                      | 1,700,000           | 2,884,547                      | -                   | -                          | -            |
|                                                                      | 3111000  | <b>Purchase of Office Furniture and General Equipment</b>                     | 1,100,000                      | 1,700,000           | 2,884,547                      | -                   | -                          | -            |

| 5. Youth, Sports, Culture, Gender, Creative Arts and Social Services |          |                                                                                         |                          |                    |                          |                   |                            |                   |
|----------------------------------------------------------------------|----------|-----------------------------------------------------------------------------------------|--------------------------|--------------------|--------------------------|-------------------|----------------------------|-------------------|
| DEPARTMENT                                                           | GFS CODE | TITLE AND DETAILS                                                                       | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | PROJECTED BUDGET ESTIMATES |                   |
|                                                                      |          |                                                                                         | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027      | FY 2027/2028               | FY 2028/2029      |
|                                                                      |          |                                                                                         | Kshs.                    | Kshs.              | Kshs.                    | Kshs.             | Kshs.                      | Kshs.             |
|                                                                      | 3111001  | Purchase of Office Furniture and Fittings                                               | 500,000                  | 700,000            | -                        | -                 | -                          | -                 |
|                                                                      | 3111002  | Purchase of Computers, Printers and other IT Equipment                                  | 600,000                  | 1,000,000          | 2,884,547                | -                 | -                          | -                 |
|                                                                      | 3111005  | Purchase of Photocopiers                                                                | -                        | -                  | -                        | -                 | -                          | -                 |
|                                                                      |          | <b>SUB TOTAL</b>                                                                        | <b>180,547,919</b>       | <b>172,368,808</b> | <b>244,145,941</b>       | <b>72,263,246</b> | <b>79,489,571</b>          | <b>87,438,528</b> |
| <b>Sports</b>                                                        |          | <b>Use of Goods and Services</b>                                                        | <b>17,600,000</b>        | <b>7,137,200</b>   | <b>11,156,912</b>        | <b>1,500,000</b>  | <b>1,650,000</b>           | <b>1,815,000</b>  |
|                                                                      | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>                  | <b>1,400,000</b>         | <b>1,260,000</b>   | <b>560,000</b>           | -                 | -                          | -                 |
|                                                                      | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                         | 500,000                  | 210,000            | 210,000                  | -                 | -                          | -                 |
|                                                                      | 2210302  | Accommodation +domestic                                                                 | -                        | -                  | -                        | -                 | -                          | -                 |
|                                                                      | 2210303  | Daily Subsistence Allowances                                                            | 900,000                  | 1,050,000          | 350,000                  | -                 | -                          | -                 |
|                                                                      | 2210400  | <b>Foreign Travel and Subsistence, and Other Transportation Costs</b>                   | <b>900,000</b>           | <b>1,000,000</b>   | -                        | -                 | -                          | -                 |
|                                                                      | 2210403  | Daily Subsistence Allowances                                                            | 900,000                  | 1,000,000          | -                        | -                 | -                          | -                 |
|                                                                      | 2211100  | <b>Office and General Supplies and Services</b>                                         |                          | <b>1,877,200</b>   | -                        | -                 | -                          | -                 |
|                                                                      | 2211103  | Sanitary and cleaning materials,                                                        |                          | 1,877,200          | -                        | -                 | -                          | -                 |
|                                                                      | 2211300  | <b>Other Operating Expenses</b>                                                         | <b>15,300,000</b>        | <b>3,000,000</b>   | <b>10,596,912</b>        | <b>1,500,000</b>  | <b>1,650,000</b>           | <b>1,815,000</b>  |
|                                                                      | 2211310  | Provision of Consultancy services- policy document                                      | 3,500,000                | -                  | 3,345,000                | -                 | -                          | -                 |
|                                                                      | 2211399  | Support and Development of County Teams                                                 | -                        | 500,000            | -                        | -                 | -                          | -                 |
|                                                                      | 2211399  | EALASCA games                                                                           | 8,300,000                | -                  | 2,003,112                | -                 | -                          | -                 |
|                                                                      | 2211399  | KYISA                                                                                   | 3,500,000                | 2,000,000          | 2,000,000                | 1,500,000         | 1,650,000                  | 1,815,000         |
|                                                                      | 2211399  | Purchase of Sporting Equipment                                                          | -                        | 500,000            | 3,248,800                | -                 | -                          | -                 |
|                                                                      |          | <b>SUB TOTAL</b>                                                                        | <b>17,600,000</b>        | <b>7,137,200</b>   | <b>11,156,912</b>        | <b>1,500,000</b>  | <b>1,650,000</b>           | <b>1,815,000</b>  |
| <b>Culture and Social Services</b>                                   |          | <b>Use of Goods and Services</b>                                                        | <b>10,200,000</b>        | <b>10,100,000</b>  | <b>5,400,000</b>         | <b>500,000</b>    | <b>550,000</b>             | <b>605,000</b>    |
|                                                                      | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>                  | <b>1,400,000</b>         | <b>1,100,000</b>   | <b>400,000</b>           | -                 | -                          | -                 |
|                                                                      | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                         | 500,000                  | 300,000            | 150,000                  | -                 | -                          | -                 |
|                                                                      | 2210302  | Accommodation +domestic                                                                 | -                        | -                  | -                        | -                 | -                          | -                 |
|                                                                      | 2210303  | Daily Subsistence Allowances                                                            | 900,000                  | 800,000            | 250,000                  | -                 | -                          | -                 |
|                                                                      | 2210400  | <b>Foreign Travel and Subsistence, and Other Transportation Costs</b>                   | <b>1,300,000</b>         | <b>500,000</b>     | -                        | -                 | -                          | -                 |
|                                                                      | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                         | 300,000                  | -                  | -                        | -                 | -                          | -                 |
|                                                                      | 2210402  | Accommodation + Foreign                                                                 | 1,000,000                | -                  | -                        | -                 | -                          | -                 |
|                                                                      | 2210403  | Daily Subsistence Allowances                                                            | -                        | 500,000            | -                        | -                 | -                          | -                 |
|                                                                      | 2210800  | <b>Hospitality Supplies and Services</b>                                                | <b>1,000,000</b>         | <b>1,500,000</b>   | <b>4,500,000</b>         | <b>500,000</b>    | <b>550,000</b>             | <b>605,000</b>    |
|                                                                      | 2210805  | National Celebrations (Community cultural festivals and boat racing)                    | 1,000,000                | 1,500,000          | 4,500,000                | 500,000           | 550,000                    | 605,000           |
|                                                                      | 2211300  | <b>Other Operating Expenses</b>                                                         | <b>6,500,000</b>         | <b>7,000,000</b>   | <b>500,000</b>           | -                 | -                          | -                 |
|                                                                      | 2211310  | Provision of Consultancy services- Busia County Culture and Heritage Policy Development | -                        | 2,000,000          | -                        | -                 | -                          | -                 |
|                                                                      | 2211399  | Community Cultural Festivals                                                            | 4,000,000                | 4,000,000          | -                        | -                 | -                          | -                 |
|                                                                      | 2211399  | Purchase of assistive Devices for PWDs                                                  | 1,000,000                | 1,000,000          | 500,000                  | -                 | -                          | -                 |
|                                                                      | 2211399  | Community Sensitization and Stakeholder engagement on child protection                  | 500,000                  | -                  | -                        | -                 | -                          | -                 |
|                                                                      | 2211399  | Support to Vulnerable Groups                                                            | 1,000,000                | -                  | -                        | -                 | -                          | -                 |
|                                                                      |          | <b>SUB TOTAL</b>                                                                        | <b>10,200,000</b>        | <b>10,100,000</b>  | <b>5,400,000</b>         | <b>500,000</b>    | <b>550,000</b>             | <b>605,000</b>    |
| <b>Youth Affairs</b>                                                 |          | <b>Use of Goods and Services</b>                                                        | <b>10,600,001</b>        | <b>7,300,000</b>   | <b>9,940,000</b>         | <b>2,500,000</b>  | <b>2,750,000</b>           | <b>3,025,000</b>  |

| 5. Youth, Sports, Culture, Gender, Creative Arts and Social Services |          |                                                                 |                          |                  |                          |                  |                            |                  |
|----------------------------------------------------------------------|----------|-----------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|------------------|
| DEPARTMENT                                                           | GFS CODE | TITLE AND DETAILS                                               | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                                                      |          |                                                                 | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029     |
|                                                                      |          |                                                                 | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.            |
|                                                                      | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs | 1,000,000                | 1,300,000        | 2,500,000                | -                | -                          | -                |
|                                                                      | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.) | 300,000                  | 300,000          | 1,200,000                | -                | -                          | -                |
|                                                                      | 2210303  | Daily Subsistence Allowances                                    | 700,000                  | 1,000,000        | 1,300,000                | -                | -                          | -                |
|                                                                      | 2210400  | Foreign Travel and Subsistence, and Other Transportation Costs  | 2,000,000                | 500,000          | -                        | -                | -                          | -                |
|                                                                      | 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          | -                        | -                | -                          | -                |
|                                                                      | 2211300  | Other Operating Expenses                                        | 9,600,001                | 5,500,000        | 7,440,000                | 2,500,000        | 2,750,000                  | 3,025,000        |
|                                                                      | 2203010  | Contracted Professional Services                                |                          |                  | 2,000,000                | -                | -                          | -                |
|                                                                      | 2211399  | Youth Mentorship and Entrepreneurship and Business              | 1,000,000                | 1,250,000        | 1,350,000                | 500,000          | 550,000                    | 605,000          |
|                                                                      | 2211399  | Celebration of youth International days                         | 1,600,001                | 1,250,000        | 500,000                  | 1,000,000        | 1,100,000                  | 1,210,000        |
|                                                                      | 2211399  | Development of youth policy                                     | 3,000,000                | -                | 2,990,000                | -                | -                          | -                |
|                                                                      | 2211399  | County Youth Talent Search and Entrepreneurship                 | 2,000,000                | 2,000,000        | 600,000                  | 500,000          | 550,000                    | 605,000          |
|                                                                      | 2211399  | Training and Capacity Building of Youth Leader and Association  | 2,000,000                | 1,000,000        | -                        | 500,000          | 550,000                    | 605,000          |
|                                                                      |          | <b>SUB TOTAL</b>                                                | <b>10,600,001</b>        | <b>7,300,000</b> | <b>9,940,000</b>         | <b>2,500,000</b> | <b>2,750,000</b>           | <b>3,025,000</b> |
| <b>Tourism</b>                                                       |          | <b>Use of Goods and Services</b>                                | <b>7,500,000</b>         | <b>5,500,000</b> | <b>3,300,000</b>         | <b>500,000</b>   | <b>550,000</b>             | <b>605,000</b>   |
|                                                                      | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs | 1,400,000                | 1,000,000        | 300,000                  | -                | -                          | -                |
|                                                                      | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.) | 500,000                  | 300,000          | 100,000                  | -                | -                          | -                |
|                                                                      | 2210302  | Accommodation +domestic                                         | -                        | -                | -                        | -                | -                          | -                |
|                                                                      | 2210303  | Daily Subsistence Allowances                                    | 900,000                  | 700,000          | 200,000                  | -                | -                          | -                |
|                                                                      | 2211300  | Other Operating Expenses                                        | 6,100,000                | 4,500,000        | 3,000,000                | 500,000          | 550,000                    | 605,000          |
|                                                                      | 2211399  | Miss Tourism                                                    | 3,000,000                | 3,000,000        | 1,000,000                | -                | -                          | -                |
|                                                                      | 2211399  | Mapping and Documenting of Tourism sites and hotels             | 1,500,000                | -                | -                        | -                | -                          | -                |
|                                                                      | 2211399  | Tourism Promotion and Marketing(wildlife marathon)              | 600,000                  | 1,500,000        | -                        | -                | -                          | -                |
|                                                                      | 2211399  | Tourism Promotion and Marketing(Tourism Craft Expo)             |                          |                  | 800,000                  | -                | -                          | -                |
|                                                                      | 2211399  | Stakeholders Engagement                                         | 1,000,000                | -                | 1,200,000                | 500,000          | 550,000                    | 605,000          |
|                                                                      |          | <b>SUB TOTAL</b>                                                | <b>7,500,000</b>         | <b>5,500,000</b> | <b>3,300,000</b>         | <b>500,000</b>   | <b>550,000</b>             | <b>605,000</b>   |
| <b>Gender</b>                                                        |          | <b>Use of Goods and Services</b>                                | <b>6,200,000</b>         | <b>6,000,000</b> | <b>2,000,000</b>         | <b>1,833,164</b> | <b>2,016,480</b>           | <b>2,218,128</b> |
|                                                                      | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs | 1,000,000                | 1,500,000        | 500,000                  | -                | -                          | -                |
|                                                                      | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.) | 300,000                  | 300,000          | 200,000                  | -                | -                          | -                |
|                                                                      | 2210302  | Accommodation +domestic                                         | -                        | -                | -                        | -                | -                          | -                |
|                                                                      | 2210303  | Daily Subsistence Allowances                                    | 700,000                  | 1,200,000        | 300,000                  | -                | -                          | -                |
|                                                                      | 2210800  | Hospitality Supplies and Services                               | 2,000,000                | 3,000,000        | 1,000,000                | 1,833,164        | 2,016,480                  | 2,218,128        |
|                                                                      | 2210805  | National Celebrations                                           | 2,000,000                | 3,000,000        | 1,000,000                | 1,833,164        | 2,016,480                  | 2,218,128        |
|                                                                      | 2211300  | Other Operating Expenses                                        | 3,200,000                | 1,500,000        | 500,000                  | -                | -                          | -                |
|                                                                      | 2211329  | Policy and Programmes on Gender Violence                        | 600,000                  | -                | -                        | -                | -                          | -                |
|                                                                      | 2211399  | Gender Mainstreaming                                            | 1,000,000                | -                | -                        | -                | -                          | -                |
|                                                                      | 2211399  | Affirmative Action Development and Management                   | 1,000,000                | 1,000,000        | -                        | -                | -                          | -                |
|                                                                      | 2211399  | Gender Policy Development and Management                        | 600,000                  | 500,000          | 500,000                  | -                | -                          | -                |

| 5. Youth, Sports, Culture, Gender, Creative Arts and Social Services |          |                                                           |                          |                    |                          |                   |                            |                   |
|----------------------------------------------------------------------|----------|-----------------------------------------------------------|--------------------------|--------------------|--------------------------|-------------------|----------------------------|-------------------|
| DEPARTMENT                                                           | GFS CODE | TITLE AND DETAILS                                         | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | PROJECTED BUDGET ESTIMATES |                   |
|                                                                      |          |                                                           | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027      | FY 2027/2028               | FY 2028/2029      |
|                                                                      |          |                                                           | Kshs.                    | Kshs.              | Kshs.                    | Kshs.             | Kshs.                      | Kshs.             |
|                                                                      |          | Acquisition of Non-Financial Assets                       | -                        | 800,000            | -                        | -                 | -                          | -                 |
|                                                                      | 3111000  | Purchase of Office Furniture and General Equipment        | -                        | 800,000            | -                        | -                 | -                          | -                 |
|                                                                      | 3111001  | Purchase of Office Furniture and Fittings                 | -                        | -                  | -                        | -                 | -                          | -                 |
|                                                                      | 3111002  | Purchase of Computers, Printers and other IT Equipment    | -                        | 800,000            | -                        | -                 | -                          | -                 |
|                                                                      | 3111003  | Purchase of Air conditioners, Fans and Heating Appliances | -                        | -                  | -                        | -                 | -                          | -                 |
|                                                                      | 3111004  | Purchase of Exchanges and other Communications Equipment  | -                        | -                  | -                        | -                 | -                          | -                 |
|                                                                      | 3111005  | Purchase of Photocopiers                                  | -                        | -                  | -                        | -                 | -                          | -                 |
|                                                                      |          | <b>SUB TOTAL</b>                                          | <b>6,200,000</b>         | <b>6,800,000</b>   | <b>2,000,000</b>         | <b>1,833,164</b>  | <b>2,016,480</b>           | <b>2,218,128</b>  |
|                                                                      |          | <b>Gross Expenditure ... Kshs.</b>                        | <b>232,647,920</b>       | <b>209,206,008</b> | <b>275,942,853</b>       | <b>79,096,410</b> | <b>87,006,051</b>          | <b>95,706,656</b> |
|                                                                      |          | <b>Compensation to Employees</b>                          | <b>52,503,935</b>        | <b>52,513,808</b>  | <b>52,513,808</b>        | <b>58,563,246</b> | <b>64,419,571</b>          | <b>70,861,528</b> |
|                                                                      |          | <b>Use of Goods and Services</b>                          | <b>137,243,985</b>       | <b>123,292,200</b> | <b>159,204,498</b>       | <b>20,533,164</b> | <b>22,586,480</b>          | <b>24,845,128</b> |
|                                                                      |          | <b>Acquisition of Non-Financial Assets</b>                | <b>1,100,000</b>         | <b>2,500,000</b>   | <b>2,884,547</b>         | <b>-</b>          | <b>-</b>                   | <b>-</b>          |
|                                                                      |          | <b>Grants and Transfers</b>                               | <b>41,800,000</b>        | <b>30,900,000</b>  | <b>61,340,000</b>        | <b>-</b>          | <b>-</b>                   | <b>-</b>          |
|                                                                      |          |                                                           | <b>232,647,920</b>       | <b>209,206,008</b> | <b>275,942,853</b>       | <b>79,096,410</b> | <b>87,006,051</b>          | <b>95,706,656</b> |

## Itemized development

| 5. Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services |          |                                                |         |                          |                   |                          |                   |                            |                   |
|------------------------------------------------------------------------------------|----------|------------------------------------------------|---------|--------------------------|-------------------|--------------------------|-------------------|----------------------------|-------------------|
| COUNTY DEVELOPMENT BUDGET                                                          | GFS CODE | TITLE AND DETAILS                              | STATUS  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | PROJECTED BUDGET ESTIMATES |                   |
|                                                                                    |          |                                                |         | FY 2024/2025             | FY 2025/2026      | FY 2025/2026             | FY 2026/2027      | FY 2027/2028               | FY 2028/2029      |
|                                                                                    |          |                                                |         | Kshs                     | Kshs              | Kshs                     | Kshs              | Kshs                       | Kshs              |
| <b>Programme: Culture Promotion and Development</b>                                |          |                                                |         |                          | -                 |                          | -                 | -                          | -                 |
| Cultural Promotion and Infrastructural Development                                 | 3110202  | Completion of Kakapel Cultural Centre          | Ongoing | 10,882,673               | 10,000,000        | 5,424,103                | 5,000,000         | 5,500,000                  | 6,050,000         |
|                                                                                    | 3110202  | Construction of Busia County Library-Phase 1   | new     | -                        | 5,000,000         | -                        | -                 | -                          | -                 |
|                                                                                    | 3110504  | Fencing of Teso South cultural centre          | New     | 1,827,790                | -                 | -                        | -                 | -                          | -                 |
| <b>Sub Total</b>                                                                   |          |                                                |         | <b>12,710,463</b>        | <b>15,000,000</b> | <b>5,424,103</b>         | <b>5,000,000</b>  | <b>5,500,000</b>           | <b>6,050,000</b>  |
| <b>Programme: Child Care, Right and Protection</b>                                 |          |                                                |         |                          | -                 |                          | -                 | -                          | -                 |
| Rehabilitation and Custody                                                         | 3110202  | Completion of Child Protection Centres         | Ongoing | -                        | 5,000,000         | -                        | -                 | -                          | -                 |
| <b>Sub Total</b>                                                                   |          |                                                |         | <b>-</b>                 | <b>5,000,000</b>  | <b>-</b>                 | <b>-</b>          | <b>-</b>                   | <b>-</b>          |
| <b>Programme: Youth Empowerment and Development.</b>                               |          |                                                |         |                          | -                 |                          | -                 | -                          | -                 |
| Youth Enterprise and Empowerment                                                   | 3110901  | Equipping of youth Empowerment centers-Nambale | ongoing | -                        | -                 | 1,498,000                | 700,000           | 770,000                    | 847,000           |
|                                                                                    | 3110302  | Refurbishment of Youth Empowerment Centre      | Ongoing | 2,000,000                | 500,000           | 500,000                  | 3,000,000         | 3,300,000                  | 3,630,000         |
|                                                                                    | 3111009  | Construction of Busia Youth empowerment Center |         |                          |                   |                          | 5,000,000         | 5,500,000                  | 6,050,000         |
| <b>Sub Total</b>                                                                   |          |                                                |         | <b>2,000,000</b>         | <b>500,000</b>    | <b>1,998,000</b>         | <b>8,700,000</b>  | <b>4,070,000</b>           | <b>4,477,000</b>  |
| <b>Programme: Promotion and Development of sports.</b>                             |          |                                                |         |                          | -                 |                          | -                 | -                          | -                 |
| Sports Promotion and Infrastructural Development                                   | 3110504  | Construction of Sports Complex phase 1-Malaba  | New     | 15,000,000               | -                 | 14,844,778               | 10,000,000        | 11,000,000                 | 12,100,000        |
|                                                                                    | 3110399  | Refurbishment of Busia County Stadium          | ongoing | -                        | 5,000,000         | 2,043,150                | -                 | -                          | -                 |
|                                                                                    | 3111009  | Sporting Equipment                             | New     | 2,192,600                | -                 | -                        | 19,038,200        | 20,942,020                 | 23,036,222        |
| <b>Sub Total</b>                                                                   |          |                                                |         | <b>17,192,600</b>        | <b>5,000,000</b>  | <b>16,887,928</b>        | <b>29,038,200</b> | <b>31,942,020</b>          | <b>35,136,222</b> |
| <b>Programme Name: Promotion and Development of Local Tourism in the County</b>    |          |                                                |         |                          | -                 |                          | -                 | -                          | -                 |
| Tourism Promotion and Structure Development                                        | 3110504  | Construction of cottages and homestay phase 1  | New     | 5,000,000                | -                 | -                        | -                 | -                          | -                 |
| <b>Sub Total</b>                                                                   |          |                                                |         | <b>5,000,000</b>         | <b>-</b>          | <b>-</b>                 | <b>-</b>          | <b>-</b>                   | <b>-</b>          |
| <b>Programme: Social Services and Development to Vulnerable</b>                    |          |                                                |         |                          | -                 |                          | -                 | -                          | -                 |

| 5. Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services |          |                                                                          |         |                          |                  |                          |                  |                            |              |
|------------------------------------------------------------------------------------|----------|--------------------------------------------------------------------------|---------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| COUNTY DEVELOPMENT BUDGET                                                          | GFS CODE | TITLE AND DETAILS                                                        | STATUS  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                                                    |          |                                                                          |         | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                                                    |          |                                                                          |         | Kshs                     | Kshs             | Kshs                     | Kshs             | Kshs                       | Kshs         |
| Programme: Culture Promotion and Development                                       |          |                                                                          |         |                          |                  |                          |                  |                            |              |
| Social Support Services                                                            |          |                                                                          | ongoing | -                        | -                | -                        | -                | -                          | -            |
|                                                                                    | 3110901  | Equipping and Operationalization of Malaba and Port Victoria Social Hall | Ongoing | 5,465,155                | -                | 1,480,000                | -                | -                          | -            |
| Sub Total                                                                          |          |                                                                          |         | 5,465,155                | -                | 1,480,000                | -                | -                          | -            |
| Total                                                                              |          |                                                                          |         | 42,368,218               | 25,500,000       | 25,790,031               | 42,738,200       | 41,512,020                 | 45,663,222   |

## 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

#### Brief Description of Mandate

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 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

In the year 2022/2023 the department was allocated 566M and managed to absorb 454M which translates to an absorption rate of 80%.

In the FY 2023/2024 the total allocation was 772M, and 687M was absorbed translating to 89%. In the year 2024/2025 the allocation was 909M and absorbed 868M which is 95.5% absorption as indicated in the County Budget Review Outlook Paper (CBROP).

### **Key achievements**

**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 graveled. 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**, A total of 170 projects from various client departments were documented, under the public works directorate. 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.

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 Of these were implemented using the county owned machines.

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 neighboring counties like Siaya will be served here. A major storm water management system was developed within Busia town.

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 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.

**In the year 2024/2025**, the Directorate of Roads did routine maintenance of a total of 786.21 km of roads in various sub-counties, and opened, a total of 170.28 km of new roads, using the County Roads Infrastructure Improvement Programme (CRIIP) In addition, the department completed the upgrading of the C778 Bukiri-Takhumba-Mumbaka 6.0 km road to bitumen standards.

The Directorate of Public Works documented a total of 215 projects from various client departments. Out of these, approximately 162 projects (75%) were successfully tendered and implemented. Under in-house programmes, it initiated six (6) projects. Out of these projects, 4 are successively completed and now in use namely, Kalararan and Namboboto-Nambuku culverts, Okello Bukeke box culvert and construction of Bukhayo west ward office, 3 ongoing; Sidukhumi , Karekipi-Kakoli and Agonget phase II box culvert and 1 terminated project; Haika canal.

The Directorate of Transport and Fleet Management equipped the Mechanical Fabrication Workshop and did the routine maintenance of Road Construction Equipment and farm tractors. One utility boat was procured, and four (4) boats were repaired. It also supported other departments with motor vehicles, including pre- and post-maintenance inspections. Technical assistance in the preparation of specifications for the acquisition of motor vehicles, machines, equipment and plants and pre-delivery inspection

### **Constraints and challenges in Budget Implementation**

- Critical vacancies in technical cadres e.g., surveyor, GIS Officer, etc.
- Premature failure of gravel roads caused by unregulated axle loads from heavy transporters e. g cane transporters and building material transporters.
- Structural undermining of roads and culverts due to illegal roadside sand harvesting, resulting in costly emergency repairs.
- Aging construction fleet characterized by high maintenance costs and frequent operational downtime.
- Litigation issues on road reserve-related disputes that stall or delay projects.
- Inadequate dedicated vehicles for field work, hindering supervisory work.

- Low uptake of advertised projects due to pending and unpaid bills leading to supplier apathy

### **Lesson Learnt and Recommendations.**

- **Leveraging on technology:** The department proposes to equip technical staff in the directorate with Computer Aided Design skills and adapt computer-aided design (CAD) software such as AutoCAD & Civil 3D for design, documentation of roads and development of quantities.
- **Human resource management and development:** The department will endeavor to implement an organizational structure and authorized establishment to achieve the desired staffing levels with a clear reporting structure.
- **Client department representation in design Process:** Going forward, the plan is to invite client department representatives to participate in the design process with an aim to improve the quality of designs. This collaborative approach will ensure that designs meet client requirements and expectations.
- **Standard design templates and cost estimates:** Developing standard design templates and cost estimates will help to prevent under-budgeting of projects. This systematic approach will also provide a reliable basis for budgeting, enhancing financial planning and project feasibility.
- The Department seeks to establish a revolving fund for mechanical and transport functions to assist in the timely maintenance of the equipment and acquisition of new fleets and equipment.

### **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 2026/2027 – 2027/2028 MTB and link to CIDP, ADP and CFSP**

#### **i. Key Outputs**

The county is enhancing its transport infrastructure to boost connectivity, economic growth, and service delivery. Key initiatives include upgrading roads to bitumen standards for durability and safety, constructing comprehensive road drainage networks to prevent damage, and building bridges and box culverts to ensure year-round access. These efforts aim to create a modern, resilient, and efficient road network that supports trade, agriculture, and improved quality of life for residents.

## 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 2025/2026 and adheres to the ceilings set in the CFSP 2025/2026.

### D. Strategic Objectives

#### CP 20: General administration support services

To facilitate the coordination of programs within the department

#### CP 21: Road Network

To increase road network across the county.

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.1,637,493,482** For the FY 2026/27, **Ksh.495,688,061** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.543,716,867** and **Ksh.598,088,554** respectively.

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

| Programme                                          | Sub-programme                   | Objective                                                                | Outcome                                | Key Output                         | Performance Indicators            | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|----------------------------------------------------|---------------------------------|--------------------------------------------------------------------------|----------------------------------------|------------------------------------|-----------------------------------|------------------------|------------------------------|---------------|---------------|
| <b>General Administration and support services</b> | 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%          |

| Programme                                        | Sub-programme                             | Objective                                                              | Outcome                                                              | Key Output                                                   | Performance Indicators                                      | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|--------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------|------------------------|------------------------------|---------------|---------------|
| 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 | 2                      | 2                            | 2             | 2             |
|                                                  |                                           |                                                                        |                                                                      | Box culverts and bridges constructed                         | Number of box culverts and bridges constructed              | 11                     | 8                            | 10            | 12            |
|                                                  |                                           |                                                                        |                                                                      | Road Construction Equipments maintained                      | No. of Road Construction Equipments maintained              | 10                     | 10                           | 10            | 10            |
|                                                  |                                           |                                                                        |                                                                      | Kilometers of Earth and gravel roads Maintained              | Number of Kilometers of Earth and gravel roads Maintained   | 350                    | 400                          | 500           | 500           |
| Alternative Transport Infrastructure Development | Alternative transport development         | To increase Transport Network                                          | Increased Transport Network                                          | Water ways established                                       | Number of Kilometers of water ways established              | 0.3                    | 0.5                          | 0.8           | 1             |
| 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             | 1                      | 0                            | 1             | 1             |

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

| County Programme (CP)                                 | County Sub Programme (CSP)                      | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | 1st Revised Budget Estimates | Budget Estimates   | Projections        |                    |
|-------------------------------------------------------|-------------------------------------------------|--------------------|--------------------------|--------------------|------------------------------|--------------------|--------------------|--------------------|
|                                                       |                                                 | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026                 | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                                       |                                                 | Kshs.              | Kshs.                    | Kshs.              | Kshs.                        | Kshs.              | Kshs.              | Kshs.              |
| CP 20: General Administration and support services    | CSP 20.1: Administrative support service        | 157,697,446        | 156,172,152              | 166,747,473        | 157,690,033                  | 141,014,796        | 153,576,276        | 168,933,903        |
| CP 21: Road Network                                   | CSP 21.1: Road Infrastructure Development       | 514,900,000        | 725,245,531              | 480,550,000        | 765,849,208                  | 354,673,265        | 390,140,592        | 429,154,651        |
| CP : Alternative Transport Infrastructure Development | CSP Alternative Transport Development           | 5,000,000          | 9,200,000                | 8,000,000          | 9,989,384                    | -                  | -                  | -                  |
| CP : Building Infrastructure Development              | CSP : Standardization of Construction Materials | -                  | 4,000,000                | 3,500,000          | 4,321,964                    | -                  | -                  | -                  |
|                                                       | CSP: Mechanical and Fabrication Workshop        | 9,700,000          | 15,296,480               | -                  | 5,927,140                    | -                  | -                  | -                  |
| CP : Road Maintenance Fuel Levy                       |                                                 |                    | -                        | 129,808,891        | -                            | -                  | -                  | -                  |
| <b>Total Vote</b>                                     |                                                 | <b>687,297,446</b> | <b>909,914,163</b>       | <b>788,606,364</b> | <b>943,777,729</b>           | <b>495,688,061</b> | <b>543,716,867</b> | <b>598,088,554</b> |

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

| Expenditure Category                | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Budget Projections |                    |
|-------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|
|                                     | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                     | Kshs.              | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.              | Kshs.              |
| <b>Current Expenditure</b>          | <b>157,697,446</b> | <b>156,172,152</b>       | <b>166,747,473</b> | <b>157,690,033</b>       | <b>141,014,796</b> | <b>153,576,276</b> | <b>168,933,903</b> |
| Compensation to Employees           | 90,476,188         | 81,490,684               | 83,555,152         | 83,555,152               | 68,548,614         | 75,403,475         | 82,943,823         |
| Use of Goods and Services           | 64,703,920         | 73,743,085               | 60,495,531         | 51,790,669               | 71,066,182         | 78,172,800         | 85,990,080         |
| Acquisition of Non-Financial Assets | 2,517,338          | 938,383                  | 22,696,790         | 22,344,212               | 1,400,000          | -                  | -                  |
| Grants, transfers and subsidies     | -                  | -                        | -                  | -                        | -                  | -                  | -                  |
| <b>Capital Expenditure</b>          | <b>529,600,000</b> | <b>753,742,011</b>       | <b>492,050,000</b> | <b>786,087,696</b>       | <b>354,673,265</b> | <b>390,140,592</b> | <b>429,154,651</b> |
| Acquisition of Non-Financial Assets | 529,600,000        | 753,742,011              | 492,050,000        | 786,087,696              | 354,673,265        | 390,140,592        | 429,154,651        |
| <b>Total Expenditure</b>            | <b>687,297,446</b> | <b>909,914,163</b>       | <b>658,797,473</b> | <b>943,777,729</b>       | <b>495,688,061</b> | <b>543,716,867</b> | <b>598,088,554</b> |

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

| Vote Title                        | County Programme (CP)                                | County Sub Programme (CSP)                     | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |                    |
|-----------------------------------|------------------------------------------------------|------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|--------------------|
|                                   |                                                      |                                                | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.              |
| Transport, Roads and Public Works | CP 20: General Administration and support services   | CSP 20.1: Administrative support service       | 157,697,446                   | 156,172,152                           | 166,747,473                   | 157,690,033                               | 141,014,796                   | 153,576,276                                       | 168,933,903        |
|                                   |                                                      | Compensation to Employees                      | 90,476,188                    | 81,490,684                            | 83,555,152                    | 83,555,152                                | 68,548,614                    | 75,403,475                                        | 82,943,823         |
|                                   |                                                      | Use of Goods and Services                      | 64,703,920                    | 73,743,085                            | 60,495,531                    | 51,790,669                                | 71,066,182                    | 78,172,800                                        | 85,990,080         |
|                                   |                                                      | Acquisition of Non-Financial Assets            | 2,517,338                     | 938,383                               | 22,696,790                    | 22,344,212                                | 1,400,000                     | -                                                 | -                  |
|                                   | CP 21: Road Network                                  | CSP 21.1: Road Infrastructure Development      | 514,900,000                   | 725,245,531                           | 480,550,000                   | 765,849,208                               | 354,673,265                   | 390,140,592                                       | 429,154,651        |
|                                   |                                                      | Acquisition of Non-Financial Assets            | 514,900,000                   | 725,245,531                           | 480,550,000                   | 765,849,208                               | 354,673,265                   | 390,140,592                                       | 429,154,651        |
|                                   | CP: Alternative Transport Infrastructure Development | CSP: Alternative Transport Development         | 5,000,000                     | 9,200,000                             | 8,000,000                     | 9,989,384                                 | -                             | -                                                 | -                  |
|                                   |                                                      | Acquisition of Non-Financial Assets            | 5,000,000                     | 9,200,000                             | 8,000,000                     | 9,989,384                                 | -                             | -                                                 | -                  |
|                                   | CP: Building Infrastructure Development              | CSP: Standardization of Construction Materials | -                             | 4,000,000                             | 3,500,000                     | 4,321,964                                 | -                             | -                                                 | -                  |
|                                   |                                                      | Acquisition of Non-Financial Assets            | -                             | 4,000,000                             | 3,500,000                     | 4,321,964                                 | -                             | -                                                 | -                  |
|                                   |                                                      | CSP: Mechanical and Fabrication Workshop       | 9,700,000                     | 15,296,480                            | -                             | 5,927,140                                 | -                             | -                                                 | -                  |
|                                   |                                                      | Acquisition of Non-Financial Assets            | 9,700,000                     | 15,296,480                            | -                             | 5,927,140                                 | -                             | -                                                 | -                  |
|                                   | CP: Road Maintenance Fuel Levy                       | Acquisition of Non-Financial Assets            | -                             | -                                     | 129,808,891                   | -                                         | -                             | -                                                 | -                  |
|                                   | <b>Total Vote</b>                                    |                                                | <b>687,297,446</b>            | <b>909,914,163</b>                    | <b>658,797,473</b>            | <b>943,777,729</b>                        | <b>495,688,061</b>            | <b>543,716,867</b>                                | <b>598,088,554</b> |

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

| No. | Designation                                       | Job Group | Staff No. | FY 2026/2027      | Projection 2027/2028 | Projection 2028/2029 |
|-----|---------------------------------------------------|-----------|-----------|-------------------|----------------------|----------------------|
| 1   | Member - County Executive Committee               | 8         | 1         | 5,561,668         | 5,839,751            | 6,131,739            |
| 2   | County Chief Officer                              | S         | 2         | 5,832,760         | 6,124,398            | 6,430,618            |
| 3   | Director public works                             | R         | 1         | 2,533,110         | 2,659,766            | 2,792,754            |
| 4   | Deputy director public works                      | Q         | 1         | 2,119,527         | 2,225,503            | 2,336,779            |
| 5   | Deputy director Roads                             | Q         | 1         | 2,110,023         | 2,215,524            | 2,326,300            |
| 6   | Principal Supt. Engineer {Roads}                  | Q         | 1         | 2,123,149         | 2,229,306            | 2,340,772            |
| 7   | Administrative Officer [1]                        | L         | 1         | 1,286,415         | 1,350,736            | 1,418,273            |
| 8   | Engineer I (Electrical BS)                        | L         | 1         | 1,295,919         | 1,360,715            | 1,428,751            |
| 9   | Assistant Engineer II (Roads)                     | K         | 1         | 883,645           | 927,827              | 974,219              |
| 10  | Assistant Engineer II Mechanical                  | K         | 3         | 2,850,937         | 2,993,484            | 3,143,158            |
| 11  | Senior Superintendent [Building Services]         | K         | 1         | 796,248           | 836,060              | 877,863              |
| 12  | Senior Superintendent Building                    | K         | 3         | 2,851,363         | 2,993,931            | 3,143,628            |
| 13  | Driver                                            | J         | 1         | 600,424           | 630,445              | 661,967              |
| 14  | Architectural Assistant [3]                       | H         | 2         | 1,012,759         | 1,063,397            | 1,116,567            |
| 15  | Building Works Inspector [1]                      | H         | 1         | 1,187,630         | 1,247,012            | 1,309,362            |
| 16  | Chief Driver                                      | H         | 2         | 1,291,624         | 1,356,205            | 1,424,015            |
| 17  | Chief Inspector Roads                             | H         | 4         | 2,676,764         | 2,810,602            | 2,951,132            |
| 18  | Inspector Roads (Office Administrative Officer 2) | H         | 2         | 1,212,759         | 1,273,397            | 1,337,067            |
| 19  | Chief Driver                                      | H         | 1         | 571,076           | 599,630              | 629,611              |
| 20  | Officer Administrative (Draftsman)                | H         | 1         | 666,815           | 700,156              | 735,164              |
| 21  | Quantity Surveyor Assistant [3]                   | H         | 2         | 1,212,759         | 1,273,397            | 1,337,067            |
| 22  | Superintendent (Building Services)                | H         | 4         | 3,096,137         | 3,250,944            | 3,413,491            |
| 23  | Superintendent (Roads)                            | H         | 1         | 666,815           | 700,156              | 735,164              |
| 24  | Clerical Officer [1] - General Office Service     | G         | 1         | 588,387           | 617,806              | 648,697              |
| 25  | Inspector [2]                                     | G         | 1         | 534,450           | 561,173              | 589,231              |
| 26  | Senior Driver                                     | G         | 4         | 2,018,675         | 2,119,609            | 2,225,589            |
| 27  | Driver [1]                                        | F         | 2         | 1,512,711         | 1,588,347            | 1,667,764            |
| 28  | Fireman [2]                                       | F         | 1         | 451,965           | 474,563              | 498,291              |
| 29  | Artisan Mechanical I                              | E         | 1         | 401,679           | 421,763              | 442,851              |
| 30  | Driver (Plant Operator I)                         | E         | 3         | 1,224,045         | 1,285,247            | 1,349,510            |
| 31  | Driver [2]                                        | E         | 6         | 3,644,807         | 3,827,047            | 4,018,400            |
| 32  | Driver [2]                                        | E         | 2         | 803,361           | 843,529              | 885,706              |
| 33  | Inspector (Mechanical Services)                   | E         | 1         | 401,679           | 421,763              | 442,851              |
| 34  | Inspector III                                     | E         | 1         | 401,679           | 421,763              | 442,851              |
| 35  | Plant Operator I                                  | E         | 3         | 1,233,549         | 1,295,226            | 1,359,988            |
| 36  | Senior Driver [2]                                 | E         | 3         | 2,023,909         | 2,125,104            | 2,231,360            |
| 37  | Senior Plant Operator                             | E         | 4         | 2,051,448         | 2,154,020            | 2,261,721            |
| 38  | Cleaning Supervisor IIA                           | E         | 1         | 411,183           | 431,742              | 453,329              |
| 39  | Driver [3]                                        | D         | 5         | 2,905,295         | 3,050,560            | 3,203,088            |
| 40  | Driver [1]                                        | C         | 1         | 856,766           | 899,604              | 944,585              |
|     | <b>Sub-Total</b>                                  |           | <b>78</b> | <b>65,905,914</b> | <b>69,201,210</b>    | <b>72,661,270</b>    |
|     | Temporary Employees                               |           |           | 2,642,700         | 2,642,700            | 2,642,700            |
|     | <b>Grand Total</b>                                |           |           | <b>68,548,614</b> | <b>71,843,910</b>    | <b>75,303,970</b>    |

### Itemized recurrent

| 6. Transport, Roads and Public Works |          |                                            |                          |                  |                          |                  |                            |              |
|--------------------------------------|----------|--------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                           | GFS CODE | TITLE AND DETAILS                          | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                      |          |                                            | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                      |          |                                            | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
| Headquarters                         |          | Compensation to Employees                  | 81,490,684               | 83,555,152       | 83,555,152               | 68,548,614       | 75,403,475                 | 82,943,823   |
|                                      | 2110100  | Basic salary+ Permanent Employees          | 50,816,844               | 52,881,312       | 52,881,312               | 37,874,774       | 41,662,251                 | 45,828,477   |
|                                      | 2110101  | Basic Salary civil services                | 50,816,844               | 52,881,312       | 52,881,312               | 37,874,774       | 41,662,251                 | 45,828,477   |
|                                      | 2110200  | Basic Wages - Temporary Employees          | 2,642,701                | 2,642,700        | 2,642,700                | 2,642,700        | 2,906,970                  | 3,197,667    |
|                                      | 2110202  | Casual Labour - Others                     | 2,642,701                | 2,642,700        | 2,642,700                | 2,642,700        | 2,906,970                  | 3,197,667    |
|                                      | 2110300  | Personal Allowance +Paid as Part of Salary | 18,464,616               | 18,464,615       | 18,464,615               | 18,464,615       | 20,311,077                 | 22,342,184   |
|                                      | 2110301  | House Allowance                            | 10,700,880               | 10,700,880       | 10,700,880               | 10,700,880       | 11,770,968                 | 12,948,065   |

| 6. Transport, Roads and Public Works |          |                                                                               |                          |                  |                          |                  |                            |              |
|--------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                           | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                      |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                      |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                      | 2110314  | Transport Allowance                                                           | 6,530,784                | 6,530,784        | 6,530,784                | 6,530,784        | 7,183,862                  | 7,902,249    |
|                                      | 2110315  | Extraneous Allowance                                                          | 388,800                  | 388,800          | 388,800                  | 388,800          | 427,680                    | 470,448      |
|                                      | 2110320  | Leave Allowance                                                               | 844,152                  | 844,151          | 844,151                  | 844,151          | 928,566                    | 1,021,423    |
|                                      | 2120100  | Employer Contributions to Compulsory National Social Security Schemes         | 9,566,523                | 9,566,525        | 9,566,525                | 9,566,525        | 10,523,178                 | 11,575,495   |
|                                      | 2120103  | Pension                                                                       | 8,393,802                | 8,393,802        | 8,393,802                | 8,393,802        | 9,233,182                  | 10,156,500   |
|                                      | 2120103  | Housing Levy                                                                  | 1,172,721                | 1,172,723        | 1,172,723                | 1,172,723        | 1,289,995                  | 1,418,995    |
|                                      |          | Use of Goods and Services                                                     | 50,997,205               | 31,312,875       | 39,461,768               | 9,311,285        | 10,242,414                 | 11,266,655   |
|                                      | 2210100  | Utilities Supplies and Services                                               | 191,860                  | 391,860          | 128,960                  | 51,860           | 57,046                     | 62,751       |
|                                      | 2210101  | Electricity Expenses                                                          | 162,900                  | 262,900          | -                        | 22,900           | 25,190                     | 27,709       |
|                                      | 2210102  | Water and Sewerage charges                                                    | 28,960                   | 128,960          | 128,960                  | 28,960           | 31,856                     | 35,042       |
|                                      | 2210200  | Communication Supplies and Services                                           | 100,342                  | 100,342          | -                        | 20,342           | 22,376                     | 24,614       |
|                                      | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services ail                     | 100,342                  | 100,342          | -                        | 20,342           | 22,376                     | 24,614       |
|                                      | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 3,250,854                | 5,969,854        | 2,375,344                | 1,300,000        | 1,430,000                  | 1,573,000    |
|                                      | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 1,200,000                | 1,819,000        | 1,224,490                | 500,000          | 550,000                    | 605,000      |
|                                      | 2210302  | Accommodation +domestic                                                       | 1,000,000                | 2,000,000        | 500,000                  | 500,000          | 550,000                    | 605,000      |
|                                      | 2210303  | Daily Subsistence Allowances                                                  | 1,050,854                | 2,150,854        | 650,854                  | 300,000          | 330,000                    | 363,000      |
|                                      | 2210500  | Printing , Advertising and Information Supplies and Services                  | 598,800                  | 898,800          | 460,280                  | 330,000          | 363,000                    | 399,300      |
|                                      | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                        | 80,000                   | 80,000           | -                        | 30,000           | 33,000                     | 36,300       |
|                                      | 2210504  | advertising awareness                                                         | 518,800                  | 818,800          | 460,280                  | 300,000          | 330,000                    | 363,000      |
|                                      | 2210700  | Training Expenses                                                             | 2,921,043                | 4,672,043        | 4,472,043                | 1,060,877        | 1,166,965                  | 1,283,661    |
|                                      | 2210708  | Trainer allowance                                                             | 910,877                  | 1,160,877        | 1,460,877                | 460,877          | 506,965                    | 557,661      |
|                                      | 2210710  | Accommodation                                                                 | 1,000,500                | 2,000,500        | 2,500,500                | 300,000          | 330,000                    | 363,000      |
|                                      | 2210711  | Tuition fees                                                                  | 1,009,666                | 1,510,666        | 510,666                  | 300,000          | 330,000                    | 363,000      |
|                                      | 2210800  | Hospitality Supplies and Services                                             | 3,739,647                | 1,819,222        | 3,595,427                | 319,222          | 351,144                    | 386,259      |
|                                      | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 3,739,647                | 1,819,222        | 3,595,427                | 319,222          | 351,144                    | 386,259      |
|                                      | 2211000  | Specialised Materials and Supplies                                            | -                        | 301,900          | 2,571,000                | 301,900          | 332,090                    | 365,299      |
|                                      | 2211016  | Purchase of Uniforms and Clothing + Staff                                     | -                        | 301,900          | 2,571,000                | 301,900          | 332,090                    | 365,299      |
|                                      | 2211100  | Office and General Supplies and Services                                      | 7,281,314                | 2,568,355        | 10,297,787               | 2,967,555        | 3,264,311                  | 3,590,742    |
|                                      | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 1,836,858                | 1,436,900        | 3,198,283                | 1,336,700        | 1,470,370                  | 1,617,407    |
|                                      | 2211102  | Supplies and Accessories for Computers and Printers                           | 1,243,725                | 680,555          | 2,999,784                | 1,279,955        | 1,407,951                  | 1,548,746    |
|                                      | 2211103  | Sanitary and cleaning materials,                                              | 4,200,731                | 450,900          | 4,099,720                | 350,900          | 385,990                    | 424,589      |
|                                      | 2211200  | Fuel Oil and Lubricants                                                       | 22,179,900               | 2,178,900        | 4,780,700                | 400,000          | 440,000                    | 484,000      |
|                                      | 2211201  | Refined Fuels and Lubricants for Transport                                    | 22,179,900               | 2,178,900        | 4,780,700                | 400,000          | 440,000                    | 484,000      |
|                                      | 2211300  | Other Operating Expenses                                                      | 6,469,755                | 9,910,639        | 6,461,923                | 2,058,569        | 2,264,426                  | 2,490,868    |
|                                      | 2211305  | Contracted Guards and Cleaning Services                                       | 1,712,086                | 2,052,070        | 2,171,332                | 300,000          | 330,000                    | 363,000      |
|                                      | 2211306  | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies      | 300,060                  | 500,060          | 200,060                  | 300,060          | 330,066                    | 363,073      |
|                                      | 2211310  | Contracted Professional Services                                              | -                        | 300,000          | -                        | 300,000          | 330,000                    | 363,000      |
|                                      | 2211399  | Monitoring of county roads/projects                                           | 1,367,078                | 1,867,078        | -                        | 367,078          | 403,786                    | 444,164      |
|                                      | 2211399  | Bill of Quantities Development                                                | 3,090,531                | 4,090,531        | 4,090,531                | 590,531          | 649,584                    | 714,543      |
|                                      | 2211399  | Policy development                                                            | -                        | 1,100,900        | -                        | 200,900          | 220,990                    | 243,089      |
|                                      | 2220100  | Routine Maintenance + Vehicles and Other Transport Equipment                  | 4,263,690                | 2,500,960        | 4,318,304                | 500,960          | 551,056                    | 606,162      |
|                                      | 2220101  | Maintenance Expenses + Motor Vehicles                                         | 4,263,690                | 2,500,960        | 4,318,304                | 500,960          | 551,056                    | 606,162      |

| 6. Transport, Roads and Public Works |          |                                                                                               |                                |                     |                                |                     |                               |              |
|--------------------------------------|----------|-----------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|-------------------------------|--------------|
| DEPARTMENT                           | GFS CODE | TITLE AND DETAILS                                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET<br>ESTIMATES |              |
|                                      |          |                                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028                  | FY 2028/2029 |
|                                      |          |                                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                         | Kshs.        |
|                                      |          | Acquisition OF Non-Financial Assets                                                           | 938,383                        | 1,800,000           | 638,600                        | -                   | -                             | -            |
|                                      | 3111000  | Purchase of Office Furniture and General Equipment                                            | 938,383                        | 1,800,000           | 638,600                        | -                   | -                             | -            |
|                                      | 3111001  | Purchase of Office Furniture and Fittings                                                     | 617,835                        | 300,000             | 638,600                        | -                   | -                             | -            |
|                                      | 3111002  | Purchase of Computers, Printers and other IT Equipment                                        | 320,548                        | 1,500,000           | -                              | -                   | -                             | -            |
|                                      |          | Gross Expenditure ... Kshs.                                                                   | 133,426,272                    | 116,668,027         | 123,655,520                    | 77,859,899          | 85,645,889                    | 94,210,478   |
| Roads                                |          | Use of Goods and Services                                                                     | 9,992,010                      | 10,993,810          | 3,268,527                      | 4,118,520           | 4,530,372                     | 4,983,409    |
|                                      | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs                               | 1,727,353                      | 3,927,353           | 927,353                        | 1,527,353           | 1,680,088                     | 1,848,097    |
|                                      | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                               | 503,450                        | 903,450             | 303,450                        | 503,450             | 553,795                       | 609,175      |
|                                      | 2210302  | Accommodation +domestic                                                                       | 503,890                        | 1,203,890           | 303,890                        | 503,890             | 554,279                       | 609,707      |
|                                      | 2210303  | Daily Subsistence Allowances                                                                  | 720,013                        | 1,820,013           | 320,013                        | 520,013             | 572,014                       | 629,216      |
|                                      | 2210800  | Hospitality Supplies and Services                                                             | 764,416                        | 764,416             | 340,933                        | 564,416             | 620,858                       | 682,943      |
|                                      | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks                         | 764,416                        | 764,416             | 340,933                        | 564,416             | 620,858                       | 682,943      |
|                                      | 2211000  | Specialised Materials and Supplies                                                            | 2,000,000                      | 450,900             | -                              | 250,900             | 275,990                       | 303,589      |
|                                      | 2211016  | Purchase of Uniforms and Clothing + Staff                                                     | 2,000,000                      | 450,900             | -                              | 250,900             | 275,990                       | 303,589      |
|                                      | 2211100  | Office and General Supplies and Services                                                      | 2,504,780                      | 1,504,780           | 304,780                        | 429,490             | 472,439                       | 519,683      |
|                                      | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.)                 | 2,504,780                      | 1,504,780           | 304,780                        | 429,490             | 472,439                       | 519,683      |
|                                      | 2211200  | Fuel Oil and Lubricants                                                                       | 1,510,900                      | 2,510,900           | 1,010,900                      | 510,900             | 561,990                       | 618,189      |
|                                      | 2211201  | Refined Fuels and Lubricants for Transport transport-In house for maintenance of County roads | 1,510,900                      | 2,510,900           | 1,010,900                      | 510,900             | 561,990                       | 618,189      |
|                                      | 2220100  | Routine Maintenance + Vehicles and Other Transport Equipment                                  | 1,484,561                      | 1,584,561           | 684,561                        | 584,561             | 643,017                       | 707,319      |
|                                      | 2220101  | Maintenance Expenses + Motor Vehicles                                                         | 1,484,561                      | 1,584,561           | 684,561                        | 584,561             | 643,017                       | 707,319      |
|                                      | 2220200  | Routine Maintenance + Other Assets                                                            | -                              | 250,900             | -                              | 250,900             | 275,990                       | 303,589      |
|                                      | 2220201  | Maintenance of Plant, Machinery and Equipment (including lifts)                               | -                              | -                   | -                              | -                   | -                             | -            |
|                                      | 2220210  | Maintenance of Computers, Software, and Networks                                              | -                              | 250,900             | -                              | 250,900             | 275,990                       | 303,589      |
|                                      |          | Acquisition OF Non-Financial Assets                                                           | -                              | -                   | 4,075,100                      | 1,400,000           | -                             | -            |
|                                      | 3111000  | Purchase of Office Furniture and General Equipment                                            |                                |                     |                                | 1,400,000           |                               |              |
|                                      | 3111001  | Purchase of office furniture and fittings                                                     |                                |                     |                                | 500,000             |                               |              |
|                                      | 3111002  | Purchase of Computers, Printers and other IT Equipment                                        |                                |                     |                                | 900,000             |                               |              |
|                                      | 3111400  | Research , Feasibility Studies, Project Preparation                                           | -                              | -                   | 4,075,100                      | -                   | -                             | -            |
|                                      | 3111401  | Feasibility Study (construction of Busibwabo Bridge)                                          | -                              | -                   | 4,075,100                      | -                   | -                             | -            |
|                                      |          | Gross Expenditure ... Kshs.                                                                   | 9,992,010                      | 10,993,810          | 7,343,627                      | 10,643,810          | 4,530,372                     | 4,983,409    |
| Public Works                         |          | Use of Goods and Services                                                                     | 5,922,115                      | 10,239,015          | 2,788,175                      | 3,593,966           | 3,953,363                     | 4,348,699    |
|                                      | 2210200  | Communication Supplies and Services                                                           | 84,940                         | 84,940              | -                              | 34,940              | 38,434                        | 42,277       |
|                                      | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                                         | 84,940                         | 84,940              | -                              | 34,940              | 38,434                        | 42,277       |
|                                      | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs                               | 1,561,495                      | 3,661,495           | 1,061,495                      | 961,495             | 1,057,645                     | 1,163,409    |

| 6. Transport, Roads and Public Works        |                |                                                                               |                                |                     |                                |                     |                               |                   |
|---------------------------------------------|----------------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|-------------------------------|-------------------|
| DEPARTMENT                                  | GFS CODE       | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET<br>ESTIMATES |                   |
|                                             |                |                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028                  | FY 2028/2029      |
|                                             |                |                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                         | Kshs.             |
|                                             | 2210301        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 550,875                        | 650,875             | 250,875                        | 350,875             | 385,963                       | 424,559           |
|                                             | 2210302        | Accommodation +domestic                                                       | 500,840                        | 1,500,840           | 300,840                        | 300,840             | 330,924                       | 364,016           |
|                                             | 2210303        | Daily Subsistence Allowances                                                  | 509,780                        | 1,509,780           | 509,780                        | 309,780             | 340,758                       | 374,834           |
|                                             | <b>2210700</b> | <b>Training Expenses</b>                                                      | <b>602,848</b>                 | <b>1,254,940</b>    | <b>-</b>                       | <b>-</b>            | <b>-</b>                      | <b>-</b>          |
|                                             | 2210708        | Trainer allowance                                                             | -                              | 178,950             | -                              | -                   | -                             | -                 |
|                                             | 2210710        | Accommodation                                                                 | 343,888                        | 517,030             | -                              | -                   | -                             | -                 |
|                                             | 2210711        | Tuition fees                                                                  | 258,960                        | 558,960             | -                              | -                   | -                             | -                 |
|                                             | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>1,057,760</b>               | <b>1,857,760</b>    | <b>557,760</b>                 | <b>357,760</b>      | <b>393,536</b>                | <b>432,890</b>    |
|                                             | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 1,057,760                      | 1,857,760           | 557,760                        | 357,760             | 393,536                       | 432,890           |
|                                             | <b>2211000</b> | <b>Specialised Materials and Supplies</b>                                     | <b>-</b>                       | <b>415,900</b>      | <b>-</b>                       | <b>415,900</b>      | <b>457,490</b>                | <b>503,239</b>    |
|                                             | 2211016        | Purchase of Uniforms and Clothing + Staff                                     | -                              | 415,900             | -                              | 415,900             | 457,490                       | 503,239           |
|                                             | <b>2211100</b> | <b>Office and General Supplies and Services</b>                               | <b>703,890</b>                 | <b>903,890</b>      | <b>403,890</b>                 | <b>803,890</b>      | <b>884,279</b>                | <b>972,707</b>    |
|                                             | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 703,890                        | 903,890             | 403,890                        | 403,890             | 444,279                       | 488,707           |
|                                             | 2211102        | Supplies and Accessories for Computers and Printers                           | -                              | -                   | -                              | 400,000             | 440,000                       | 484,000           |
|                                             | 2211103        | Sanitary and cleaning materials,                                              | -                              | -                   | -                              | -                   | -                             | -                 |
|                                             | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                | <b>1,012,800</b>               | <b>1,813,800</b>    | <b>513,800</b>                 | <b>518,751</b>      | <b>570,626</b>                | <b>627,689</b>    |
|                                             | 2211201        | Refined Fuels and Lubricants for Transport                                    | 1,012,800                      | 1,813,800           | 513,800                        | 518,751             | 570,626                       | 627,689           |
|                                             | <b>2220100</b> | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>           | <b>1,501,230</b>               | <b>1,501,230</b>    | <b>251,230</b>                 | <b>501,230</b>      | <b>551,353</b>                | <b>606,488</b>    |
|                                             | 2220101        | Maintenance Expenses + Motor Vehicles                                         | 1,501,230                      | 1,501,230           | 251,230                        | 501,230             | 551,353                       | 606,488           |
|                                             |                | <b>Acquisition OF Non-Financial Assets</b>                                    | <b>-</b>                       | <b>396,790</b>      | <b>-</b>                       | <b>-</b>            | <b>-</b>                      | <b>-</b>          |
|                                             | <b>3111000</b> | <b>Purchase of Office Furniture and General Equipment</b>                     | <b>-</b>                       | <b>396,790</b>      | <b>-</b>                       | <b>-</b>            | <b>-</b>                      | <b>-</b>          |
|                                             | 3111001        | Purchase of Office Furniture and Fittings                                     | -                              | 396,790             | -                              | -                   | -                             | -                 |
|                                             | 3111002        | Purchase of Computers, Printers and other IT Equipment                        | -                              | -                   | -                              | -                   | -                             | -                 |
|                                             |                | <b>SUB TOTAL</b>                                                              | <b>5,922,115</b>               | <b>10,635,805</b>   | <b>2,788,175</b>               | <b>3,593,966</b>    | <b>3,953,363</b>              | <b>4,348,699</b>  |
| <b>Mechanical and Fleet Management Unit</b> |                | <b>Use of Goods and Services</b>                                              | <b>6,831,755</b>               | <b>7,949,831</b>    | <b>6,272,199</b>               | <b>54,042,411</b>   | <b>59,446,652</b>             | <b>65,391,317</b> |
|                                             | <b>2210100</b> | <b>Utilities Supplies and Services</b>                                        | <b>201,059</b>                 | <b>167,763</b>      | <b>167,763</b>                 | <b>40,000</b>       | <b>44,000</b>                 | <b>48,400</b>     |
|                                             | 2210101        | Electricity Expenses                                                          | 113,409                        | 80,113              | 80,113                         | 20,000              | 22,000                        | 24,200            |
|                                             | 2210102        | Water and Sewerage charges                                                    | 87,650                         | 87,650              | 87,650                         | 20,000              | 22,000                        | 24,200            |
|                                             | <b>2210200</b> | <b>Communication Supplies and Services</b>                                    | <b>50,000</b>                  | <b>100,000</b>      | <b>-</b>                       | <b>20,000</b>       | <b>22,000</b>                 | <b>24,200</b>     |
|                                             | 2210201        | Telephone, Telex, Facsimile and Mobile Phone Services                         | 50,000                         | 100,000             | -                              | 20,000              | 22,000                        | 24,200            |
|                                             | <b>2210300</b> | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | <b>1,059,015</b>               | <b>1,327,015</b>    | <b>777,015</b>                 | <b>1,277,015</b>    | <b>1,404,717</b>              | <b>1,545,188</b>  |
|                                             | 2210301        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 356,780                        | 450,780             | 250,780                        | 450,780             | 495,858                       | 545,444           |
|                                             | 2210302        | Accommodation +domestic                                                       | 296,455                        | 370,455             | 220,455                        | 370,455             | 407,501                       | 448,251           |
|                                             | 2210303        | Daily Subsistence Allowances                                                  | 405,780                        | 505,780             | 305,780                        | 455,780             | 501,358                       | 551,494           |
|                                             | <b>2210500</b> | <b>Printing, Advertising and Information Supplies and Services</b>            | <b>323,890</b>                 | <b>323,890</b>      | <b>323,890</b>                 | <b>273,890</b>      | <b>301,279</b>                | <b>331,407</b>    |
|                                             | 2210504        | advertising awareness                                                         | 323,890                        | 323,890             | 323,890                        | 273,890             | 301,279                       | 331,407           |
|                                             | <b>2210700</b> | <b>Training Expenses</b>                                                      | <b>602,848</b>                 | <b>1,254,940</b>    | <b>-</b>                       | <b>1,004,940</b>    | <b>1,105,434</b>              | <b>1,215,977</b>  |
|                                             | 2210708        | Trainer allowance                                                             | -                              | 178,950             | -                              | 228,950             | 251,845                       | 277,030           |
|                                             | 2210710        | Accommodation                                                                 | 343,888                        | 517,030             | -                              | 317,030             | 348,733                       | 383,606           |
|                                             | 2210711        | Tuition fees                                                                  | 258,960                        | 558,960             | -                              | 458,960             | 504,856                       | 555,342           |
|                                             | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>398,750</b>                 | <b>398,750</b>      | <b>298,750</b>                 | <b>249,249</b>      | <b>274,174</b>                | <b>301,591</b>    |

| 6. Transport, Roads and Public Works |                |                                                                                                                     |                                |                     |                                |                     |                               |                   |
|--------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|-------------------------------|-------------------|
| DEPARTMENT                           | GFS CODE       | TITLE AND DETAILS                                                                                                   | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET<br>ESTIMATES |                   |
|                                      |                |                                                                                                                     | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028                  | FY 2028/2029      |
|                                      |                |                                                                                                                     | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                         | Kshs.             |
|                                      | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks                                               | 398,750                        | 398,750             | 298,750                        | 249,249             | 274,174                       | 301,591           |
|                                      | <b>2211000</b> | <b>Specialised Materials and Supplies</b>                                                                           | -                              | <b>400,500</b>      | -                              | -                   | -                             | -                 |
|                                      | 2211016        | Purchase of Uniforms and Clothing + Staff                                                                           | -                              | 400,500             | -                              | -                   | -                             | -                 |
|                                      | <b>2211100</b> | <b>Office and General Supplies and Services</b>                                                                     | <b>545,700</b>                 | <b>906,480</b>      | <b>245,700</b>                 | <b>806,480</b>      | <b>887,128</b>                | <b>975,841</b>    |
|                                      | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.)                                       | 345,700                        | 345,700             | 245,700                        | 345,700             | 380,270                       | 418,297           |
|                                      | 2211102        | Supplies and Accessories for Computers and Printers                                                                 | 200,000                        | 560,780             | -                              | 460,780             | 506,858                       | 557,544           |
|                                      | 2211103        | Sanitary and cleaning materials,                                                                                    | -                              | -                   | -                              | -                   | -                             | -                 |
|                                      | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                                                      | <b>980,900</b>                 | <b>780,900</b>      | <b>1,569,488</b>               | <b>50,000,000</b>   | <b>55,000,000</b>             | <b>60,500,000</b> |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport                                                                          | 980,900                        | 780,900             | 1,569,488                      | -                   | -                             | -                 |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport-Smart Agriculture, Livestock, Fisheries, Climate Change and Agribusiness | -                              | -                   | -                              | 3,000,000           | 3,300,000                     | 3,630,000         |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport- Trade, Investment, Industry and Cooperatives                            | -                              | -                   | -                              | 3,000,000           | 3,300,000                     | 3,630,000         |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport -Education and Industrial Skills Development                             | -                              | -                   | -                              | 3,000,000           | 3,300,000                     | 3,630,000         |
|                                      | 2211201        | Refined Fuels & Lubr- The County Treasury and Economic Planning                                                     | -                              | -                   | -                              | 4,000,000           | 4,400,000                     | 4,840,000         |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport-Youth, Sports, Culture, Gender, Creative Arts and Social Services        | -                              | -                   | -                              | 3,000,000           | 3,300,000                     | 3,630,000         |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport- Public Works                                                            | -                              | -                   | -                              | 9,000,000           | 9,900,000                     | 10,890,000        |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport-Lands, Housing and Urban Development                                     | -                              | -                   | -                              | 2,000,000           | 2,200,000                     | 2,420,000         |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport-Water, Environment, Irrigation, Natural Resources and Climate Change     | -                              | -                   | -                              | 3,000,000           | 3,300,000                     | 3,630,000         |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport-Health Services and Sanitation                                           | -                              | -                   | -                              | 5,000,000           | 5,500,000                     | 6,050,000         |
|                                      |                | Refined Fuels and Lubricants for Transport-County Public Service Management                                         |                                |                     |                                | 2,000,000           | 2,200,000                     | 2,420,000         |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport-County Public Service Board                                              | -                              | -                   | -                              | 2,000,000           | 2,200,000                     | 2,420,000         |
|                                      |                | Refined Fuels and Lubricants for Transport-Strategic Partnership & ICT                                              |                                |                     |                                | 2,000,000           | 2,200,000                     | 2,420,000         |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport-County Law Office                                                        | -                              | -                   | -                              | 2,000,000           | 2,200,000                     | 2,420,000         |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport-The Governorship                                                         | -                              | -                   | -                              | 7,000,000           | 7,700,000                     | 8,470,000         |
|                                      | <b>2220100</b> | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>                                                 | <b>2,669,593</b>               | <b>2,289,593</b>    | <b>2,889,593</b>               | <b>370,837</b>      | <b>407,921</b>                | <b>448,713</b>    |
|                                      | 2220101        | Maintenance Expenses - (Motor vehicles) transport and ward projects                                                 | 2,669,593                      | 2,289,593           | 2,889,593                      | 370,837             | 407,921                       | 448,713           |

| 6. Transport, Roads and Public Works |          |                                     |                          |                  |                          |                  |                            |              |
|--------------------------------------|----------|-------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                           | GFS CODE | TITLE AND DETAILS                   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                      |          |                                     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                      |          |                                     | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                      |          | Acquisition OF Non-Financial Assets | -                        | 20,500,000       | 17,630,512               | -                | -                          | -            |
|                                      | 3110700  | Purchase of Motor vehicles          |                          | 20,500,000       | 17,630,512               | -                | -                          | -            |
|                                      | 3110701  | Purchase of Motor Vehicle-ward      |                          | 20,500,000       | 15,430,512               | -                | -                          | -            |
|                                      | 3110702  | Purchase of Boats -ward             |                          |                  | 2,200,000                | -                | -                          | -            |
|                                      |          | Gross Expenditure ... Kshs.         | 6,831,755                | 28,449,831       | 23,902,711               | 54,042,411       | 59,446,652                 | 65,391,317   |
|                                      |          | Grand Total                         | 156,172,152              | 166,747,473      | 157,690,033              | 146,140,086      | 153,576,276                | 168,933,903  |
|                                      |          | Compensation to Employees           | 81,490,684               | 83,555,152       | 83,555,152               | 68,548,614       | 75,403,475                 | 82,943,823   |
|                                      |          | Use of Goods and Services           | 73,743,085               | 60,495,531       | 51,790,669               | 71,066,182       | 78,172,800                 | 85,990,080   |
|                                      |          | Acquisition of Non-Financial Assets | 938,383                  | 22,696,790       | 22,344,212               | 1,400,000        | -                          | -            |
|                                      |          |                                     | 156,172,152              | 166,747,473      | 157,690,033              | 141,014,796      | 153,576,276                | 168,933,903  |

## Itemized development

| 6. Department of Transport, Roads and Public Works                 |          |                                                                      |          |                          |                    |                          |                    |                            |                    |
|--------------------------------------------------------------------|----------|----------------------------------------------------------------------|----------|--------------------------|--------------------|--------------------------|--------------------|----------------------------|--------------------|
| COUNTY DEVELOPMENT BUDGET                                          | GFS CODE | TITLE AND DETAILS                                                    | STATUS   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|                                                                    |          |                                                                      |          | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                                                                    |          |                                                                      |          | Kshs                     | Kshs               | Kshs                     | Kshs               | Kshs                       | Kshs               |
| <b>Programme: Road Maintenance Fuel Levy</b>                       |          |                                                                      |          |                          |                    |                          |                    |                            |                    |
|                                                                    | 3111120  | Acquisition of roads construction equipment                          | New      | -                        | 129,808,891        | -                        | -                  | -                          | -                  |
| <b>Sub Total</b>                                                   |          |                                                                      |          |                          | <b>129,808,891</b> | <b>-</b>                 | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| <b>Programme: Road Network</b>                                     |          |                                                                      |          |                          |                    |                          |                    |                            |                    |
| <b>Road Infrastructure Development</b>                             | 2630203  | Refurbishment of fuel Levy Funded roads projects                     | On going | 537,207                  | -                  | 130,346,098              | -                  | -                          | -                  |
|                                                                    | 3110601  | Refurbishment of County roads                                        | On going | 232,427,094              | 232,550,000        | 329,563,897              | 215,764,000        | 237,340,400                | 261,074,440        |
|                                                                    | 3111201  | Maintenance of roads construction equipment                          | Ongoing  | 18,327,603               | 15,000,000         | 14,637,780               | 13,120,400         | 14,432,440                 | 15,875,684         |
|                                                                    | 3110401  | Upgrading county roads to bitumen standards and Cabros.              | on going | 400,000,000              | 200,000,000        | 251,138,713              | 90,000,000         | 99,000,000                 | 108,900,000        |
|                                                                    | 3110501  | Construction of Major drainage structures (Bridges and Box Culverts) | On going | 73,953,627               | 33,000,000         | 40,162,720               | 35,788,865         | 39,367,752                 | 43,304,527         |
| <b>Sub Total</b>                                                   |          |                                                                      |          | <b>725,245,531</b>       | <b>480,550,000</b> | <b>765,849,208</b>       | <b>354,673,265</b> | <b>390,140,592</b>         | <b>429,154,651</b> |
| <b>Programme: Alternative Transport Infrastructure Development</b> |          |                                                                      |          |                          |                    |                          |                    |                            |                    |
| <b>Alternative Transport Development</b>                           | 3110505  | Establishment of Waterways                                           | New      | 6,000,000                | 6,000,000          | 8,999,384                | -                  | -                          | -                  |
|                                                                    | 3110505  | Construction of Jetties                                              | New      | -                        | 2,000,000          | -                        | -                  | -                          | -                  |
|                                                                    | 3110702  | Purchase of Boats                                                    | New      | 3,200,000                | -                  | 990,000                  | -                  | -                          | -                  |
| <b>Sub Total</b>                                                   |          |                                                                      |          | <b>9,200,000</b>         | <b>8,000,000</b>   | <b>9,989,384</b>         | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| <b>Programme: Building Infrastructure Development</b>              |          |                                                                      |          |                          |                    |                          |                    |                            |                    |
| <b>Standardization of Construction Materials</b>                   |          |                                                                      | New      | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                                    | 3110202  | Non-Residential Buildings (offices, schools, hospitals, etc..)       | New      | 4,000,000                | 3,500,000          | 4,321,964                | -                  | -                          | -                  |
| <b>Sub Total</b>                                                   |          |                                                                      |          | <b>4,000,000</b>         | <b>3,500,000</b>   | <b>4,321,964</b>         | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| <b>Mechanical and Fabrication Workshop</b>                         | 3110202  | Construction of Mechanical Service Unit                              | New      | 5,927,140                | -                  | 5,927,140                | -                  | -                          | -                  |
|                                                                    | 3110901  | Equipping of Mechanical and Fabrication of workshop                  | new      | 2,000,000                | -                  | -                        | -                  | -                          | -                  |

| 6. Department of Transport, Roads and Public Works |          |                             |        |                          |                  |                          |                  |                            |              |
|----------------------------------------------------|----------|-----------------------------|--------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| COUNTY DEVELOPMENT BUDGET                          | GFS CODE | TITLE AND DETAILS           | STATUS | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                    |          |                             |        | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                    |          |                             |        | Kshs                     | Kshs             | Kshs                     | Kshs             | Kshs                       | Kshs         |
|                                                    | 3110202  | Construction of Ward Office | New    | 7,369,340                | -                | -                        | -                | -                          | -            |
| Sub Total                                          |          |                             |        | 15,296,480               | -                | 5,927,140                | -                | -                          | -            |
| Total                                              |          |                             |        | 19,296,480               | 3,500,000        | 10,249,104               | -                | -                          | -            |
| Total                                              |          |                             |        | 753,742,011              | 492,050,000      | 786,087,696              | 354,673,265      | 390,140,592                | 429,154,651  |

## 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

#### Brief Description of Mandate

The Department of Public Service Management is composed of three sections namely; Human Resource, Security and Enforcement, Public Administration and 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 plan 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 Department, as mandated under Executive Order No. 1 of 2023, is tasked with a comprehensive range of human resource and organizational management functions designed to enhance the efficiency and effectiveness of the county workforce. Its core responsibilities include human resource management and development, records management, staff performance management, and the training and capacity building of personnel. Additionally, the department is charged with organizational design and development, industrial relations, and the management of staff benefits and welfare schemes, ensuring that employees are well-supported both professionally and personally.

A critical aspect of the department's mandate is the provision of guidance and counseling services, including initiatives addressing HIV and AIDS, alongside the management of employee relations and the promotion of staff cohesion. Through these interventions, the department fosters a positive and harmonious working environment that encourages collaboration, productivity, and mutual respect among staff members. Furthermore, the department is responsible for staff payroll management, ensuring timely and accurate disbursement of salaries and related entitlements.

The strategic goal of the department is to provide a conducive environment for a motivated, efficient, and effective workforce. Its plan and objectives emphasize the integration of modern technology to streamline human resource processes, improve service delivery, and uphold high standards of performance. By aligning its operations with contemporary best practices, the department seeks to create a professional, innovative, and responsive workforce capable of meeting the county's development priorities and delivering quality services to the public.

### **Key Achievements**

The department has made significant strides in strengthening human resource management and fostering a supportive, fair, and productive work environment. A central focus has been ensuring strict adherence to HR policies and labor laws, thereby promoting accountability, fairness, and compliance across all levels of the workforce. This commitment to regulatory compliance has provided a solid foundation for effective staff management and organizational efficiency.

In its efforts to enhance performance, the department undertook a comprehensive revamping of the performance contracting framework. This initiative has improved the clarity of objectives, strengthened accountability, and motivated employees to achieve higher standards of productivity. Complementing this, targeted staff training on critical issues such as alcohol, drug, and substance abuse has contributed to healthier workplaces, while pre-retirement training ensures that employees are adequately prepared for life after active service.

The management of staff pensions has been carried out efficiently, ensuring timely processing and disbursement, while broader welfare initiatives have promoted staff cohesion through the enforcement of fair labor practices. The department has also implemented measures to safeguard minimum earnings, ensuring that no staff member earns below a third of their basic salary, and facilitated staff with disabilities in obtaining the necessary tax exemption certificates to enhance their financial well-being.

Furthermore, staff have been sensitized on proper records management, fostering accountability and the organized handling of official documents. Efforts to reduce salary payments outside the Integrated Payroll and Personnel Database (IPPD) have strengthened financial discipline and transparency, ensuring accuracy and efficiency in payroll management.

Through these concerted interventions, the department has succeeded in creating a more equitable, efficient, and supportive work environment. By prioritizing employee welfare, professional development, and compliance with legal frameworks, the department continues to cultivate a motivated and high-performing workforce capable of driving the county's development agenda.

### **Constraints and 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 Lessons Learnt
- Need for early planning.
- Need for adequate Budgetary allocation.

### **Lesson Learnt and Recommendations.**

- Collaborating with Non-state actors is effective in resource mobilization
- Continuous consultation between elected and administrators is key in-service delivery Way Forward

- 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 shops
- 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 22: General Administration and support services**

To increase efficiency and effectiveness in public service delivery

##### **CP 23: Devolution Support**

To strengthen institutional capacity, enhance infrastructure, and promote efficient and effective service delivery across county departments through targeted devolution support initiatives.

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.3,636,821,976** For the FY 2026/27, **Ksh. 1,098,737,757** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.1,208,611,533** and **Ksh.1,329,472,686** respectively.

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

| Programme                                   | Sub-programme                               | objective                                                                                                                                                                                    | Outcome                                                                                                          | Key Output                             | Performance Indicators            | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|---------------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------|------------------------|------------------------------|---------------|---------------|
| 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%          |
| Devolution Support                          | County Institutional Infrastructure Support | To strengthen institutional capacity, enhance infrastructure, and promote efficient and effective service delivery across county departments through targeted devolution support initiatives | Improved efficiency and effectiveness in county service delivery through modernized institutional infrastructure | Upgraded county service infrastructure | No. of health facilities upgraded | 1                      | 1                            | 1             | 1             |

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

| County Programme (CP)                              | County Sub Programme (CSP)                            | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | 1st Revised Budget Estimates | Budget Estimates     | Projections          |                      |
|----------------------------------------------------|-------------------------------------------------------|--------------------|--------------------------|--------------------|------------------------------|----------------------|----------------------|----------------------|
|                                                    |                                                       | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026                 | FY 2026/2027         | FY 2027/2028         | FY 2028/2029         |
|                                                    |                                                       | Kshs.              | Kshs.                    | Kshs.              | Kshs.                        | Kshs.                | Kshs.                | Kshs.                |
| CP 22: General Administrative and support services | CSP 22.1: Administrative support services             | 581,467,482        | 649,740,739              | 747,626,617        | 760,974,579                  | 746,237,757          | 820,861,533          | 902,947,686          |
| CP 23: Devolution Support                          | CSP 23.1: County Institutional Infrastructure Support | -                  | -                        | -                  | 352,500,000                  | 352,500,000          | 387,750,000          | 426,525,000          |
| <b>Total Vote</b>                                  |                                                       | <b>581,467,482</b> | <b>649,740,739</b>       | <b>747,626,617</b> | <b>1,113,474,579</b>         | <b>1,098,737,757</b> | <b>1,208,611,533</b> | <b>1,329,472,686</b> |

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

| Expenditure Category                | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Revised Budget Estimates | Budget Estimates     | Budget Projections   |                      |
|-------------------------------------|--------------------|--------------------------|--------------------|--------------------------|----------------------|----------------------|----------------------|
|                                     | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027         | FY 2027/2028         | FY 2028/2029         |
|                                     | Kshs.              | Kshs.                    | Kshs.              | Kshs.                    | Kshs.                | Kshs.                | Kshs.                |
| <b>Current Expenditure</b>          | <b>581,467,482</b> | <b>649,740,739</b>       | <b>747,626,617</b> | <b>760,974,579</b>       | <b>746,237,757</b>   | <b>820,861,533</b>   | <b>902,947,686</b>   |
| Compensation to Employees           | 161,654,386        | 232,586,842              | 295,457,757        | 295,457,757              | 297,161,858          | 326,878,044          | 359,565,848          |
| Use of Goods and Services           | 321,155,598        | 287,839,448              | 317,763,393        | 301,298,398              | 330,761,440          | 363,837,584          | 400,221,342          |
| Acquisition of Non-Financial Assets | 13,407,498         | 11,764,449               | 12,212,109         | 7,600,937                | 7,006,294            | 7,706,923            | 8,477,616            |
| Social Benefits                     | 10,250,000         | 42,250,000               | 2,193,358          | 9,617,487                | 36,308,165           | 39,938,982           | 43,932,880           |
| Grants, transfers and subsidies     | 75,000,000         | 75,300,000               | 120,000,000        | 147,000,000              | 75,000,000           | 82,500,000           | 90,750,000           |
| <b>Capital Expenditure</b>          | <b>-</b>           | <b>-</b>                 | <b>-</b>           | <b>352,500,000</b>       | <b>352,500,000</b>   | <b>387,750,000</b>   | <b>426,525,000</b>   |
| Grants, transfers and subsidies     | -                  | -                        | -                  | 352,500,000              | 352,500,000          | 387,750,000          | 426,525,000          |
| <b>Total Expenditure</b>            | <b>581,467,482</b> | <b>649,740,739</b>       | <b>747,626,617</b> | <b>1,113,474,579</b>     | <b>1,098,737,757</b> | <b>1,208,611,533</b> | <b>1,329,472,686</b> |

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

| County Programme (CP)                              | County Sub Programme (CSP)                            | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |                      |
|----------------------------------------------------|-------------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|----------------------|
|                                                    |                                                       | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.                |
| CP 22: General Administrative and support services | CSP 22.1: Administrative support services             | 581,467,482                   | 649,740,739                           | 747,626,617                   | 760,974,579                               | 746,237,757                   | 820,861,533                                       | 902,947,686          |
|                                                    | Compensation to Employees                             | 161,654,386                   | 232,586,842                           | 295,457,757                   | 295,457,757                               | 297,161,858                   | 326,878,044                                       | 359,565,848          |
|                                                    | Use of Goods and Services                             | 321,155,598                   | 287,839,448                           | 317,763,393                   | 301,298,398                               | 330,761,440                   | 363,837,584                                       | 400,221,342          |
|                                                    | Acquisition of Non-Financial Assets                   | 13,407,498                    | 11,764,449                            | 12,212,109                    | 7,600,937                                 | 7,006,294                     | 7,706,923                                         | 8,477,616            |
|                                                    | Social Benefits                                       | 10,250,000                    | 42,250,000                            | 2,193,358                     | 9,617,487                                 | 36,308,165                    | 39,938,982                                        | 43,932,880           |
|                                                    | Grants, transfers and subsidies                       | 75,000,000                    | 75,300,000                            | 120,000,000                   | 147,000,000                               | 75,000,000                    | 82,500,000                                        | 90,750,000           |
| CP 23: Devolution Support                          | CSP 23.1: County Institutional Infrastructure Support | -                             | -                                     | -                             | 352,500,000                               | 352,500,000                   | 387,750,000                                       | 426,525,000          |
|                                                    | Grants, transfers and subsidies                       | -                             | -                                     | -                             | 352,500,000                               | 352,500,000                   | 387,750,000                                       | 426,525,000          |
| <b>Total Vote</b>                                  |                                                       | <b>581,467,482</b>            | <b>649,740,739</b>                    | <b>747,626,617</b>            | <b>1,113,474,579</b>                      | <b>1,098,737,757</b>          | <b>1,208,611,533</b>                              | <b>1,329,472,686</b> |

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

| No. | Designation                                        | JG | Staff no | FY 2026/2027 | Projection 2027/2028 | Projection 2028/2029 |
|-----|----------------------------------------------------|----|----------|--------------|----------------------|----------------------|
| 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            |

| No. | Designation                           | JG | Staff no   | FY<br>2026/2027    | Projection<br>2027/2028 | Projection<br>2028/2029 |
|-----|---------------------------------------|----|------------|--------------------|-------------------------|-------------------------|
| 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                 |
|     | <b>Sub-Total</b>                      |    | <b>351</b> | <b>292,270,958</b> | <b>320,748,130</b>      | <b>336,785,537</b>      |
|     | Temporary Employees                   |    |            | 4,890,900          | 4,890,900               | 4,890,900               |
|     | <b>Grand Total</b>                    |    |            | <b>297,161,858</b> | <b>325,639,030</b>      | <b>341,676,437</b>      |

### Itemized recurrent

| 7. Public Service Management |          |                                                                       |                                |                     |                                |                     |                            |              |
|------------------------------|----------|-----------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                   | GFS CODE | TITLE AND DETAILS                                                     | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                              |          |                                                                       | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                              |          |                                                                       | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                              |          | Compensation to Employees                                             | 232,586,842                    | 295,457,757         | 295,457,757                    | 297,161,858         | 326,878,044                | 359,565,848  |
|                              | 2110100  | Basic salary+ Permanent Employees                                     | 135,797,511                    | 175,135,863         | 175,135,863                    | 190,385,528         | 209,424,081                | 230,366,489  |
|                              | 2110101  | Basic Salary civil services                                           | 135,797,511                    | 175,135,863         | 175,135,863                    | 190,385,528         | 209,424,081                | 230,366,489  |
|                              | 2110200  | Basic Wages - Temporary Employees                                     | 1,754,675                      | 3,241,150           | 3,241,150                      | 4,890,900           | 5,379,990                  | 5,917,989    |
|                              | 2110202  | Casual Labour - Others                                                | 1,754,675                      | 3,241,150           | 3,241,150                      | 4,890,900           | 5,379,990                  | 5,917,989    |
|                              | 2110300  | Personal Allowance +Paid as Part of Salary                            | 44,731,798                     | 57,314,373          | 57,314,373                     | 87,329,550          | 96,062,505                 | 105,668,756  |
|                              | 2110301  | House Allowance                                                       | 26,623,770                     | 33,573,980          | 33,573,980                     | 49,980,786          | 54,978,865                 | 60,476,751   |
|                              | 2110303  | Acting Allowance                                                      | 341,525                        | 392,197             | 392,197                        | -                   | -                          | -            |
|                              | 2110309  | Special Duty Allowance                                                | 66,260                         | 76,092              | 76,092                         | -                   | -                          | -            |
|                              | 2110314  | Transport Allowance                                                   | 14,980,826                     | 19,203,554          | 19,153,554                     | 11,895,543          | 13,085,097                 | 14,393,607   |
|                              | 2110318  | Non Practicing Allowance                                              | 378,631                        | 434,809             | 434,809                        | -                   | -                          | -            |
|                              | 2110320  | Leave Allowance                                                       | 2,293,457                      | 3,633,741           | 3,633,741                      | 25,453,221          | 27,998,543                 | 30,798,397   |
|                              | 2110322  | Risk Allowance                                                        | 47,329                         | -                   | 50,000                         | -                   | -                          | -            |
|                              | 2120100  | Employer Contributions to Compulsory National Social Security Schemes | 50,302,858                     | 59,766,371          | 59,766,371                     | 14,555,880          | 16,011,468                 | 17,612,615   |
|                              | 2120103  | Pensions Civil Servants                                               | 19,007,668                     | 22,827,865          | 22,827,865                     | 4,675,980           | 5,143,578                  | 5,657,936    |
|                              | 2120103  | Housing Levy                                                          | 31,295,190                     | 36,938,506          | 36,938,506                     | 9,879,900           | 10,867,890                 | 11,954,679   |
|                              |          | Use of Goods and Services                                             | 253,033,904                    | 248,476,888         | 264,753,173                    | 294,734,000         | 324,207,400                | 356,628,140  |
|                              | 2210200  | Communication Supplies and Services                                   | 548,725                        | 396,875             | 120,099                        | 150,000             | 165,000                    | 181,500      |
|                              | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                 | 149,825                        | 176,776             | -                              | -                   | -                          | -            |
|                              | 2210202  | Internet Connections                                                  | 300,000                        | -                   | -                              | -                   | -                          | -            |
|                              | 2210203  | Courier and Postal Services                                           | 98,900                         | 220,099             | 120,099                        | 150,000             | 165,000                    | 181,500      |
|                              | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs       | 2,057,900                      | 6,528,072           | 5,778,072                      | 4,089,000           | 4,497,900                  | 4,947,690    |

| 7. Public Service Management |                |                                                                               |                          |                    |                          |                    |                            |                    |
|------------------------------|----------------|-------------------------------------------------------------------------------|--------------------------|--------------------|--------------------------|--------------------|----------------------------|--------------------|
| DEPARTMENT                   | GFS CODE       | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|                              |                |                                                                               | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                              | 2210301        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 900,000                  | 2,090,000          | 4,390,000                | 2,400,000          | 2,640,000                  | 2,904,000          |
|                              | 2210302        | Accommodation +domestic                                                       | 600,000                  | 2,863,872          | 563,872                  | 700,000            | 770,000                    | 847,000            |
|                              | 2210303        | Daily Subsistence Allowances                                                  | 557,900                  | 1,574,200          | 824,200                  | 989,000            | 1,087,900                  | 1,196,690          |
|                              | <b>2210400</b> | <b>Foreign travel</b>                                                         | <b>2,207,686</b>         | <b>3,285,590</b>   | -                        | -                  | -                          | -                  |
|                              | 2210401        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 1,616,908                | 2,102,100          | -                        | -                  | -                          | -                  |
|                              | 2210402        | Accommodation                                                                 | 590,778                  | 1,183,490          | -                        | -                  | -                          | -                  |
|                              | <b>2210500</b> | <b>Printing , Advertising and Information Supplies and Services</b>           | <b>3,761,290</b>         | <b>628,747</b>     | <b>617,790</b>           | <b>495,000</b>     | <b>544,500</b>             | <b>598,950</b>     |
|                              | 2210502        | Publishing and Printing Services                                              | 1,761,290                | 265,310            | 165,310                  | 297,000            | 326,700                    | 359,370            |
|                              | 2210503        | Subscriptions to Newspapers, Magazines and Periodicals                        | -                        | 88,437             | -                        | -                  | -                          | -                  |
|                              | 2210504        | Advertising awareness                                                         | 2,000,000                | 275,000            | 452,480                  | 198,000            | 217,800                    | 239,580            |
|                              | <b>2210700</b> | <b>Training Expenses</b>                                                      | <b>3,832,897</b>         | <b>5,647,091</b>   | <b>5,632,681</b>         | <b>3,200,000</b>   | <b>3,520,000</b>           | <b>3,872,000</b>   |
|                              | 2210708        | Trainer allowance(NITA LEVY)                                                  | 2,500,897                | 2,550,390          | 1,335,980                | 1,400,000          | 1,540,000                  | 1,694,000          |
|                              | 2210710        | Accommodation                                                                 | 807,000                  | 922,768            | 2,422,768                | 500,000            | 550,000                    | 605,000            |
|                              | 2210711        | Tuition fees                                                                  | 280,000                  | 1,075,536          | 1,275,536                | 1,300,000          | 1,430,000                  | 1,573,000          |
|                              | 2210716        | Human Resource Reforms                                                        | 245,000                  | 1,098,397          | 598,397                  | -                  | -                          | -                  |
|                              | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>2,951,350</b>         | <b>3,501,301</b>   | <b>4,279,761</b>         | <b>2,500,000</b>   | <b>2,750,000</b>           | <b>3,025,000</b>   |
|                              | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 2,171,350                | 2,781,153          | 3,859,613                | 2,000,000          | 2,200,000                  | 2,420,000          |
|                              | 2210802        | Board, committees, conferences & seminars                                     | 780,000                  | 720,148            | 420,148                  | 500,000            | 550,000                    | 605,000            |
|                              | <b>2210900</b> | <b>Insurance costs</b>                                                        | <b>225,835,616</b>       | <b>213,173,455</b> | <b>234,987,755</b>       | <b>271,000,000</b> | <b>298,100,000</b>         | <b>327,910,000</b> |
|                              | 2210901        | Group Life Personal Insurance                                                 | 2,908,000                | 6,785,700          | -                        | 5,500,000          | 6,050,000                  | 6,655,000          |
|                              | 2210910        | Medical insurance                                                             | 220,332,345              | 200,000,000        | 220,000,000              | 250,000,000        | 275,000,000                | 302,500,000        |
|                              | 2210999        | Insurance costs other (WIBA)                                                  | 2,595,271                | 6,387,755          | 14,987,755               | 15,500,000         | 17,050,000                 | 18,755,000         |
|                              | <b>2211000</b> | <b>Specialised Materials and Supplies</b>                                     | <b>400,000</b>           | <b>1,823,803</b>   | -                        | -                  | -                          | -                  |
|                              | 2211016        | Purchase of uniforms and Clothing + Staff                                     | 400,000                  | 1,823,803          | -                        | -                  | -                          | -                  |
|                              | <b>2211100</b> | <b>Office and General Supplies and Services</b>                               | <b>5,814,990</b>         | <b>4,148,064</b>   | <b>3,486,769</b>         | <b>2,700,000</b>   | <b>2,970,000</b>           | <b>3,267,000</b>   |
|                              | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 3,547,307                | 1,326,054          | 1,964,164                | 1,700,000          | 1,870,000                  | 2,057,000          |
|                              | 2211102        | Supplies and Accessories for Computers and Printers                           | 500,000                  | 1,159,180          | -                        | -                  | -                          | -                  |
|                              | 2211103        | Sanitary and cleaning materials,                                              | 1,767,683                | 1,662,830          | 1,522,605                | 1,000,000          | 1,100,000                  | 1,210,000          |
|                              | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                | <b>2,260,890</b>         | <b>1,500,000</b>   | <b>3,050,000</b>         | <b>1,000,000</b>   | <b>1,100,000</b>           | <b>1,210,000</b>   |
|                              | 2211201        | Refined Fuels and lubricants - transport                                      | 2,260,890                | 1,500,000          | 3,050,000                | 1,000,000          | 1,100,000                  | 1,210,000          |
|                              | <b>2211300</b> | <b>Other Operating Expenses</b>                                               | <b>2,137,800</b>         | <b>5,615,312</b>   | <b>4,620,830</b>         | <b>7,400,000</b>   | <b>8,140,000</b>           | <b>8,954,000</b>   |
|                              | 2211306        | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies      | 546,900                  | 320,830            | 320,830                  | 400,000            | 440,000                    | 484,000            |
|                              | 2211399        | Policy Document Development                                                   | -                        | 2,507,604          | -                        | -                  | -                          | -                  |
|                              | 2211399        | Performance Contracting/management                                            | 1,090,900                | -                  | 2,000,000                | 5,000,000          | 5,500,000                  | 6,050,000          |
|                              | 2211399        | HR Reforms, Payroll Administration and Audit                                  | -                        | -                  | 2,000,000                | 1,000,000          | 1,100,000                  | 1,210,000          |
|                              | 2211399        | Records Management and Appraisal                                              | 500,000                  | 500,000            | 300,000                  | 1,000,000          | 1,100,000                  | 1,210,000          |

| 7. Public Service Management    |          |                                                                                |                          |                  |                          |                  |                            |              |
|---------------------------------|----------|--------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                      | GFS CODE | TITLE AND DETAILS                                                              | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                 |          |                                                                                | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                 | 2211399  | Automation of County Registry                                                  | -                        | 2,286,878        | -                        | -                | -                          | -            |
|                                 | 2220200  | Routine Maintenance + Other Assets                                             | 1,224,760                | 2,228,578        | 2,179,416                | 2,200,000        | 2,420,000                  | 2,662,000    |
|                                 | 2220101  | Routine Maintenance of motor vehicles                                          | 500,000                  | 1,228,578        | 1,454,656                | 1,500,000        | 1,650,000                  | 1,815,000    |
|                                 | 2220110  | Maintenance of Computers, Software, and Networks                               | 724,760                  | 1,000,000        | 724,760                  | 700,000          | 770,000                    | 847,000      |
|                                 | 2610000  | Grants and Other Transfers                                                     | 75,300,000               | 120,000,000      | 147,000,000              | 75,000,000       | 82,500,000                 | 90,750,000   |
|                                 | 2610100  | Other Current Transfers, Grants and Subsidies                                  | 75,300,000               | 120,000,000      | 147,000,000              | 75,000,000       | 82,500,000                 | 90,750,000   |
|                                 | 2640499  | Second Kenya Devolution Support "Level I" Grant (KDSP II)                      | 300,000                  | 37,500,000       | 75,000,000               | 37,500,000       | 41,250,000                 | 45,375,000   |
|                                 | 2640499  | Second Kenya Devolution Support "Level II" Grant (KDSP II)-County Contribution | 75,000,000               | 82,500,000       | 72,000,000               | 37,500,000       | 41,250,000                 | 45,375,000   |
|                                 |          | Social Benefits                                                                |                          | -                |                          |                  |                            |              |
|                                 | 2710100  | Government Pension and Retirement Benefits                                     | 42,250,000               | 2,193,358        | 9,617,487                | 36,308,165       | 39,938,982                 | 43,932,880   |
|                                 | 2710102  | Gratuities + Civil Servants                                                    | 42,250,000               | 2,193,358        | 9,617,487                | 36,308,165       | 39,938,982                 | 43,932,880   |
|                                 |          | Acquisition OF Non-Financial Assets                                            | 2,847,357                | 4,455,593        | 1,618,700                | 3,806,294        | 4,186,923                  | 4,605,616    |
|                                 | 3111000  | Purchase of Office Furniture and General Equipment                             | 2,847,357                | 4,455,593        | 1,618,700                | 3,806,294        | 4,186,923                  | 4,605,616    |
|                                 | 3111001  | Purchase of Office Furniture and Fittings                                      | 1,592,736                | 3,752,913        | 1,090,700                | 806,294          | 886,923                    | 975,616      |
|                                 | 3111002  | Purchase of Computers, Printers and other IT Equipment                         | 754,621                  | 702,680          | 528,000                  | 1,000,000        | 1,100,000                  | 1,210,000    |
|                                 | 3111003  | Purchase of Air conditioners, Fans and Heating Appliances                      | -                        | -                | -                        | -                | -                          | -            |
|                                 | 3111004  | Purchase of Exchanges and other Communications Equipment                       | -                        | -                | -                        | 2,000,000        | 2,200,000                  | 2,420,000    |
|                                 | 3111005  | Purchase of Photocopiers                                                       | 500,000                  | -                | -                        | -                | -                          | -            |
|                                 | 4110400  | Domestic Loans to Individuals and Households                                   | -                        | -                | -                        | -                | -                          | -            |
|                                 | 4110403  | Housing loan-arrears'                                                          | -                        | -                | -                        | -                | -                          | -            |
|                                 |          | SUB TOTAL                                                                      | 606,018,103              | 670,583,596      | 718,447,117              | 707,010,317      | 777,711,349                | 855,482,484  |
|                                 |          |                                                                                |                          | -                |                          |                  |                            |              |
| Office of Public Administration |          | Use of Goods and Services                                                      | 18,100,264               | 37,963,660       | 19,253,702               | 18,576,070       | 20,433,677                 | 22,477,045   |
|                                 | 2210100  | Utilities Supplies and Services                                                | 224,089                  | -                | -                        | -                | -                          | -            |
|                                 | 2210102  | Water & Sewerage                                                               | 224,089                  | -                | -                        | -                | -                          | -            |
|                                 | 2210200  | Communication Supplies and Services                                            | -                        | 724,576          | 172,800                  | 350,080          | 385,088                    | 423,597      |
|                                 | 2210201  | Telephone, Telex                                                               | -                        | 451,776          | -                        | 200,000          | 220,000                    | 242,000      |
|                                 | 2210202  | Internet Connections                                                           | -                        | -                | -                        | -                | -                          | -            |
|                                 | 2210203  | Courier & Postal service                                                       | -                        | 272,800          | 172,800                  | 150,080          | 165,088                    | 181,597      |
|                                 | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs                | 2,390,000                | 6,858,072        | 1,358,072                | 2,079,900        | 2,287,890                  | 2,516,679    |
|                                 | 2210301  | Travel                                                                         | 800,000                  | 2,420,000        | 320,000                  | 890,900          | 979,990                    | 1,077,989    |
|                                 | 2210302  | Accommodation                                                                  | 700,000                  | 2,203,872        | 503,872                  | 500,000          | 550,000                    | 605,000      |
|                                 | 2210303  | Daily Subsistence Allowances                                                   | 890,000                  | 2,234,200        | 534,200                  | 689,000          | 757,900                    | 833,690      |
|                                 | 2210500  | Printing , Advertising and Information Supplies and Services                   | 580,808                  | 1,791,873        | 448,436                  | 600,000          | 660,000                    | 726,000      |
|                                 | 2210502  | Publishing & Printing                                                          | 379,908                  | 947,679          | 247,679                  | 300,000          | 330,000                    | 363,000      |
|                                 | 2210503  | Subscription to Newspapers                                                     | 50,900                   | 143,437          | -                        | 100,000          | 110,000                    | 121,000      |
|                                 | 2210504  | Advertising awareness                                                          | 150,000                  | 700,757          | 200,757                  | 200,000          | 220,000                    | 242,000      |
|                                 | 2210700  | Training Expenses                                                              | 1,648,908                | 7,137,266        | 1,837,266                | 2,589,000        | 2,847,900                  | 3,132,690    |
|                                 | 2210708  | Trainer Allowance                                                              | 697,000                  | 2,109,786        | 309,786                  | 900,000          | 990,000                    | 1,089,000    |

| 7. Public Service Management |          |                                                                 |                          |                  |                          |                  |                            |              |
|------------------------------|----------|-----------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                   | GFS CODE | TITLE AND DETAILS                                               | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                              |          |                                                                 | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                              | 2210710  | Accommodation                                                   | 506,000                  | 3,527,480        | 1,027,480                | 1,689,000        | 1,857,900                  | 2,043,690    |
|                              | 2210711  | Tuition fees                                                    | 445,908                  | 1,500,000        | 500,000                  | -                | -                          | -            |
|                              | 2210800  | Hospitality Supplies and Services                               | 556,890                  | 2,231,153        | 1,589,553                | 1,589,000        | 1,747,900                  | 1,922,690    |
|                              | 2210801  | Catering Services                                               | 556,890                  | 2,231,153        | 1,589,553                | 1,589,000        | 1,747,900                  | 1,922,690    |
|                              | 2211000  | Specialised Materials and Supplies                              | 2,780,890                | 3,996,403        | 1,996,403                | 1,700,000        | 1,870,000                  | 2,057,000    |
|                              | 2211016  | Purchase of Uniforms and Clothing - Staff                       | 2,780,890                | 3,996,403        | 1,996,403                | 1,700,000        | 1,870,000                  | 2,057,000    |
|                              | 2211100  | Office and General Supplies and Services                        | 1,525,679                | 4,586,064        | 6,320,594                | 4,368,090        | 4,804,899                  | 5,285,389    |
|                              | 2211101  | General office Supplies                                         | 745,789                  | 2,226,054        | 2,470,794                | 2,500,000        | 2,750,000                  | 3,025,000    |
|                              | 2211102  | Supplies and Accessories for Computers and Printers             | 279,000                  | 1,137,180        | 3,526,970                | 1,500,000        | 1,650,000                  | 1,815,000    |
|                              | 2211103  | Sanitary & Cleaning                                             | 500,890                  | 1,222,830        | 322,830                  | 368,090          | 404,899                    | 445,389      |
|                              | 2211200  | Fuel Oil and Lubricants                                         | 250,000                  | 1,789,000        | 589,000                  | 500,000          | 550,000                    | 605,000      |
|                              | 2211201  | Refined Fuels and lubricants - transport                        | 250,000                  | 1,789,000        | 589,000                  | 500,000          | 550,000                    | 605,000      |
|                              | 2211300  | Other Operating Expenses                                        | 7,600,000                | 5,626,097        | 3,880,000                | 3,800,000        | 4,180,000                  | 4,598,000    |
|                              | 2211305  | Contracted Guards                                               | -                        | -                | -                        | -                | -                          | -            |
|                              | 2211305  | Cleaning Services                                               | 500,000                  | 1,546,097        | -                        | -                | -                          | -            |
|                              | 2211399  | General Office Administration                                   | 6,100,000                | 1,000,000        | 1,800,000                | 1,800,000        | 1,980,000                  | 2,178,000    |
|                              | 2211399  | Public Participation                                            | 1,000,000                | 3,080,000        | 2,080,000                | 2,000,000        | 2,200,000                  | 2,420,000    |
|                              | 2220100  | Routine Maintenance + Vehicles and Other Transport Equipment    | -                        | 2,061,578        | 1,061,578                | 1,000,000        | 1,100,000                  | 1,210,000    |
|                              | 2220101  | Maintenance Expenses + Motor Vehicles                           | -                        | 2,061,578        | 1,061,578                | 1,000,000        | 1,100,000                  | 1,210,000    |
|                              | 2220200  | Routine Maintenance + Vehicles and Other Transport Equipment    | 543,000                  | 1,161,578        | -                        | -                | -                          | -            |
|                              | 2220210  | Maintenance of Computers, Software, and Networks                | 543,000                  | 1,161,578        | -                        | -                | -                          | -            |
|                              |          | Acquisition of Non-Financial Assets                             | 3,993,642                | 4,675,716        | 2,599,616                | 3,200,000        | 3,520,000                  | 3,872,000    |
|                              | 3111000  | Purchase of Office Furniture and General Equipment              | 3,993,642                | 4,675,716        | 2,599,616                | 3,200,000        | 3,520,000                  | 3,872,000    |
|                              | 3111001  | Purchase of Office Furniture and Fittings                       | 2,548,642                | 2,493,322        | 2,399,616                | 2,000,000        | 2,200,000                  | 2,420,000    |
|                              | 3111002  | Purchase of Computers, Printers and other IT Equipment          | 1,445,000                | 1,142,680        | 200,000                  | 500,000          | 550,000                    | 605,000      |
|                              | 3111003  | Purchase of Air conditioners, Fans and Heating Appliances       | -                        | 385,839          | -                        | 700,000          | 770,000                    | 847,000      |
|                              | 3111004  | Purchase of Exchanges and other Communications Equipment        | -                        | 653,875          | -                        | -                | -                          | -            |
|                              | 3111005  | Purchase of Photocopiers                                        | -                        | -                | -                        | -                | -                          | -            |
|                              |          | Sub Total                                                       | 22,093,906               | 42,639,376       | 21,853,318               | 21,776,070       | 23,953,677                 | 26,349,045   |
| Security and Enforcement     | 2210000  | Use of Goods and Services                                       | 7,984,380                | 14,878,802       | 4,990,176                | 5,198,700        | 5,718,570                  | 6,290,427    |
|                              | 2210200  | Communication Supplies and Services                             | 90,000                   | 137,940          | -                        | -                | -                          | -            |
|                              | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services           | 40,000                   | 72,600           | -                        | -                | -                          | -            |
|                              | 2210203  | Courier and Postal Services                                     | 50,000                   | 65,340           | -                        | -                | -                          | -            |
|                              | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs | 1,393,000                | 2,234,000        | 684,000                  | 927,900          | 1,020,690                  | 1,122,759    |
|                              | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.) | 350,000                  | 484,000          | 234,000                  | 280,000          | 308,000                    | 338,800      |
|                              | 2210302  | Accommodation + Domestic                                        | 469,000                  | 850,000          | 200,000                  | 397,900          | 437,690                    | 481,459      |

| 7. Public Service Management |                |                                                                               |                                |                     |                                |                     |                            |                   |
|------------------------------|----------------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                   | GFS CODE       | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                              |                |                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                              | 2210303        | Daily Subsistence Allowances                                                  | 574,000                        | 900,000             | 250,000                        | 250,000             | 275,000                    | 302,500           |
|                              | <b>2210700</b> | <b>Training Expenses</b>                                                      | <b>1,859,880</b>               | <b>1,592,800</b>    | <b>692,800</b>                 | <b>650,900</b>      | <b>715,990</b>             | <b>787,589</b>    |
|                              | 2210708        | Trainer allowance                                                             | 500,000                        | 1,196,800           | 296,800                        | 300,900             | 330,990                    | 364,089           |
|                              | 2210710        | Accommodation                                                                 | 750,980                        | -                   | -                              | -                   | -                          | -                 |
|                              | 2210711        | Tuition fees                                                                  | 608,900                        | 396,000             | 396,000                        | 350,000             | 385,000                    | 423,500           |
|                              | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>1,017,800</b>               | <b>1,733,600</b>    | <b>2,271,100</b>               | <b>2,200,000</b>    | <b>2,420,000</b>           | <b>2,662,000</b>  |
|                              | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 508,900                        | 721,600             | 1,259,100                      | 1,200,000           | 1,320,000                  | 1,452,000         |
|                              | 2210805        | National Celebrations and Guard of Honours                                    | 508,900                        | 1,012,000           | 1,012,000                      | 1,000,000           | 1,100,000                  | 1,210,000         |
|                              | <b>2211000</b> | <b>Specialised Materials and Supplies</b>                                     | <b>2,178,900</b>               | <b>2,257,376</b>    | <b>457,376</b>                 | <b>489,900</b>      | <b>538,890</b>             | <b>592,779</b>    |
|                              | 2211016        | Purchase of Uniforms and Clothing + Staff                                     | 2,178,900                      | 2,257,376           | 457,376                        | 489,900             | 538,890                    | 592,779           |
|                              | <b>2211100</b> | <b>Office and General Supplies and Services</b>                               | <b>501,900</b>                 | <b>484,000</b>      | <b>284,000</b>                 | <b>280,000</b>      | <b>308,000</b>             | <b>338,800</b>    |
|                              | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 501,900                        | 484,000             | 284,000                        | 280,000             | 308,000                    | 338,800           |
|                              | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                | -                              | <b>1,800,900</b>    | <b>400,900</b>                 | <b>450,000</b>      | <b>495,000</b>             | <b>544,500</b>    |
|                              | 2211201        | Refined Fuels and Lubricants for Transport                                    | -                              | 1,800,900           | 400,900                        | 450,000             | 495,000                    | 544,500           |
|                              | <b>2211300</b> | <b>Other Operating Expenses</b>                                               | <b>742,900</b>                 | <b>4,374,714</b>    | -                              | -                   | -                          | -                 |
|                              | 2211399        | Clamps, Spikes and Sign posts                                                 | 742,900                        | 4,374,714           | -                              | -                   | -                          | -                 |
|                              | 2211399        | Policy development                                                            | -                              | -                   | -                              | -                   | -                          | -                 |
|                              | <b>2220200</b> | <b>Routine Maintenance + Other Assets</b>                                     | <b>200,000</b>                 | <b>263,472</b>      | <b>200,000</b>                 | <b>200,000</b>      | <b>220,000</b>             | <b>242,000</b>    |
|                              | 2220202        | Maintenance of Office Furniture and Equipment                                 | 200,000                        | 263,472             | 200,000                        | 200,000             | 220,000                    | 242,000           |
|                              |                | <b>Acquisition of Non-Financial Assets</b>                                    | <b>3,520,450</b>               | <b>1,320,800</b>    | <b>383,721</b>                 | -                   | -                          | -                 |
|                              | <b>3111000</b> | <b>Purchase of Office Furniture and General Equipment</b>                     | <b>520,450</b>                 | <b>1,320,800</b>    | <b>383,721</b>                 | -                   | -                          | -                 |
|                              | 3111001        | Purchase of Office Furniture and Fittings                                     | 250,000                        | 880,800             | -                              | -                   | -                          | -                 |
|                              | 3111002        | Purchase of Computers, Printers and other IT Equipment                        | 270,450                        | 440,000             | 383,721                        | -                   | -                          | -                 |
|                              | <b>3111100</b> | <b>Purchase of Specialised Plant, Equipment and Machinery</b>                 | <b>3,000,000</b>               | -                   | -                              | -                   | -                          | -                 |
|                              | 3111113        | Purchase of Musical Instrument- County band                                   | 3,000,000                      | -                   | -                              | -                   | -                          | -                 |
|                              |                | <b>Sub Total</b>                                                              | <b>11,504,830</b>              | <b>16,199,602</b>   | <b>5,373,897</b>               | <b>5,198,700</b>    | <b>5,718,570</b>           | <b>6,290,427</b>  |
| Communication Directorate    |                | <b>Use of Goods and Services</b>                                              | <b>8,720,900</b>               | <b>16,444,043</b>   | <b>12,301,347</b>              | <b>12,252,670</b>   | <b>13,477,937</b>          | <b>14,825,731</b> |
|                              | <b>2210200</b> | <b>Communication Supplies and Services</b>                                    | <b>1,500,900</b>               | <b>3,388,000</b>    | <b>4,040,000</b>               | <b>3,500,000</b>    | <b>3,850,000</b>           | <b>4,235,000</b>  |
|                              | 2210201        | Telephone, Telex                                                              | 100,000                        | 264,000             | -                              | -                   | -                          | -                 |
|                              | 2210202        | Internet Connections                                                          | 100,000                        | 484,000             | -                              | -                   | -                          | -                 |
|                              | 2210299        | Public communication / outreach                                               | 1,300,900                      | 2,640,000           | 4,040,000                      | 3,500,000           | 3,850,000                  | 4,235,000         |
|                              | <b>2210300</b> | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | <b>1,400,000</b>               | <b>1,998,810</b>    | <b>760,810</b>                 | <b>850,000</b>      | <b>935,000</b>             | <b>1,028,500</b>  |
|                              | 2210301        | Travel                                                                        | 500,000                        | 484,000             | 234,000                        | 300,000             | 330,000                    | 363,000           |
|                              | 2210302        | Accommodation                                                                 | 300,000                        | 484,000             | 196,000                        | 200,000             | 220,000                    | 242,000           |
|                              | 2210303        | Subsistence                                                                   | 600,000                        | 1,030,810           | 330,810                        | 350,000             | 385,000                    | 423,500           |
|                              | <b>2210500</b> | <b>Printing , Advertising and Information Supplies and Services</b>           | <b>2,800,000</b>               | <b>4,479,782</b>    | <b>2,279,782</b>               | <b>2,401,780</b>    | <b>2,641,958</b>           | <b>2,906,154</b>  |
|                              | 2210502        | Publishing & Printing                                                         | 1,600,000                      | 1,867,536           | 1,267,536                      | 1,300,890           | 1,430,979                  | 1,574,077         |
|                              | 2210503        | Newspapers                                                                    | 200,000                        | 569,989             | 269,989                        | 300,890             | 330,979                    | 364,077           |
|                              | 2210504        | Advertising awareness                                                         | 1,000,000                      | 2,042,257           | 742,257                        | 800,000             | 880,000                    | 968,000           |
|                              | <b>2210700</b> | <b>Training Expenses</b>                                                      | <b>900,000</b>                 | <b>1,914,634</b>    | <b>714,634</b>                 | <b>900,890</b>      | <b>990,979</b>             | <b>1,090,077</b>  |
|                              | 2210708        | Trainer allowance                                                             | 400,000                        | 836,000             | 236,000                        | 300,890             | 330,979                    | 364,077           |

| 7. Public Service Management |          |                                                                                            |                          |                    |                          |                    |                            |                    |
|------------------------------|----------|--------------------------------------------------------------------------------------------|--------------------------|--------------------|--------------------------|--------------------|----------------------------|--------------------|
| DEPARTMENT                   | GFS CODE | TITLE AND DETAILS                                                                          | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|                              |          |                                                                                            | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                              | 2210710  | Accommodation                                                                              | 250,000                  | 704,000            | 204,000                  | 300,000            | 330,000                    | 363,000            |
|                              | 2210711  | Tuition fees                                                                               | 250,000                  | 374,634            | 274,634                  | 300,000            | 330,000                    | 363,000            |
|                              | 2211100  | Office and General Supplies and Services                                                   | 590,000                  | 891,621            | 491,621                  | 500,000            | 550,000                    | 605,000            |
|                              | 2211101  | General office Supplies                                                                    | 590,000                  | 891,621            | 491,621                  | 500,000            | 550,000                    | 605,000            |
|                              | 2211200  | Fuel Oil and Lubricants                                                                    | 480,000                  | -                  | -                        | -                  | -                          | -                  |
|                              | 2211201  | Refined Fuels and Lubricants for Transport                                                 | 480,000                  | -                  | -                        | -                  | -                          | -                  |
|                              | 2211300  | Other Operating Expenses                                                                   | 900,000                  | 3,520,000          | 4,014,500                | 4,100,000          | 4,510,000                  | 4,961,000          |
|                              | 2211399  | Publicity                                                                                  | 900,000                  | 3,520,000          | 4,014,500                | 4,100,000          | 4,510,000                  | 4,961,000          |
|                              | 2220200  | Routine Maintenance + Other Assets                                                         | 150,000                  | 251,196            | -                        | -                  | -                          | -                  |
|                              | 2220210  | Computer Maintenance                                                                       | 150,000                  | 251,196            | -                        | -                  | -                          | -                  |
|                              |          | Acquisition of Non-Financial Assets                                                        | 1,403,000                | 1,760,000          | 2,998,900                | -                  | -                          | -                  |
|                              | 3111000  | Purchase of Office Furniture and General Equipment                                         | 1,403,000                | 1,760,000          | 2,998,900                | -                  | -                          | -                  |
|                              | 3111001  | Purchase of Office Furniture and Fittings                                                  | -                        | -                  | -                        | -                  | -                          | -                  |
|                              | 3111004  | Purchase of Exchanges and other Communications Equipment                                   | 1,403,000                | -                  | -                        | -                  | -                          | -                  |
|                              | 3111004  | Purchase of Exchanges and other Communications Equipment-Bulk short message services(SMSs) | -                        | 1,760,000          | 2,998,900                | -                  | -                          | -                  |
|                              |          | <b>Sub Total</b>                                                                           | <b>10,123,900</b>        | <b>18,204,043</b>  | <b>15,300,247</b>        | <b>12,252,670</b>  | <b>13,477,937</b>          | <b>14,825,731</b>  |
|                              |          |                                                                                            |                          | -                  | -                        | -                  | -                          | -                  |
|                              |          | <b>Gross Expenditure ... Kshs.</b>                                                         | <b>649,740,739</b>       | <b>747,626,617</b> | <b>760,974,579</b>       | <b>746,237,757</b> | <b>820,861,533</b>         | <b>902,947,686</b> |
|                              |          | <b>Compensation to Employees</b>                                                           | <b>232,586,842</b>       | <b>295,457,757</b> | <b>295,457,757</b>       | <b>297,161,858</b> | <b>326,878,044</b>         | <b>359,565,848</b> |
|                              |          | <b>Use of Goods and Services</b>                                                           | <b>287,839,448</b>       | <b>317,763,393</b> | <b>301,298,398</b>       | <b>330,761,440</b> | <b>363,837,584</b>         | <b>400,221,342</b> |
|                              |          | <b>Acquisition of Non-Financial Assets</b>                                                 | <b>11,764,449</b>        | <b>12,212,109</b>  | <b>7,600,937</b>         | <b>7,006,294</b>   | <b>7,706,923</b>           | <b>8,477,616</b>   |
|                              |          | <b>Social Benefits</b>                                                                     | <b>42,250,000</b>        | <b>2,193,358</b>   | <b>9,617,487</b>         | <b>36,308,165</b>  | <b>39,938,982</b>          | <b>43,932,880</b>  |
|                              |          | <b>Grants, transfers and subsidies</b>                                                     | <b>75,300,000</b>        | <b>120,000,000</b> | <b>147,000,000</b>       | <b>75,000,000</b>  | <b>82,500,000</b>          | <b>90,750,000</b>  |
|                              |          | <b>Total Recurrent Expenditure</b>                                                         | <b>649,740,739</b>       | <b>747,626,617</b> | <b>760,974,579</b>       | <b>746,237,757</b> | <b>820,861,533</b>         | <b>902,947,686</b> |

## Itemized development

| 7.Department of Public Service Management   |         |                                     |              |              | -            |              | -            | -            | -            |
|---------------------------------------------|---------|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                             |         |                                     | FY 2024/2025 | FY 2024/2025 | FY 2025/2026 | FY 2025/2026 | FY 2026/2027 | FY 2027/2028 | FY 2028/2029 |
|                                             |         |                                     | Kshs         | Kshs         | Kshs         | Kshs         | Kshs         | Kshs         | Kshs         |
| Programme: Devolution Support               |         |                                     |              |              | -            |              | -            | -            | -            |
| County Institutional Infrastructure Support | 2640599 | Other Capital Grants and Trans-kdsp |              |              |              | 352,500,000  | 352,500,000  | 387,750,000  | 426,525,000  |
| Sub Total                                   |         |                                     |              |              |              | 352,500,000  | 352,500,000  | 387,750,000  | 426,525,000  |

## 8. Department of Lands, Housing and Urban Development

### A. Vision

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

### B. Mission

To facilitate the improvement of the livelihoods 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

#### Background Information and Brief Description of Mandate

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 the management of public land, surveying all public lands and resolving boundary disputes. Physical planning deals with the preparation of land-use plans and development controls. The Housing Directorate provides management and maintenance services for government houses, including renovation and refurbishment. It offers technical advisory services to county government offices and training on Appropriate Building Materials and Technology. Urban development facilitates sustainable development in urban areas.

#### Major Achievements for FY 2022/2023-2024/2025 Budget

Through the municipality of Busia, courtesy of the World Bank, 0.8 km of Alupe ring road was tarmacked. The department has continued to manage solid waste by sub-contracting 21 firms across the county. During the planned period 2022-2023, the department successfully embarked on a reorganization programme of all urban Centres across the county, which is still ongoing. This programme paved the way for the implementation of development projects, such as the construction of designated parking areas.

For the financial year 2023/2024, the Department of Lands, Housing and Urban Development initiated the process of developing the County Physical and Land Use Development Plan (County Spatial Plan), which is jointly prepared with the National Government State Department of Physical Planning team. So far, a concept paper and a survey report have been

prepared, and the survey report is awaiting approval by the County Assembly. The department also established a GIS Lab funded by the Food and Agriculture Organization (FAO). Under the directorate of Urban Development and Physical Planning, construction of parking slots and pathways commenced, and it is still in progress. The pathways aimed to boost revenue from parking fees through additional parking spaces and to beautify Busia town. 165) Solid waste management being a function of the department and budgeted for, approximately 300 casuals (cleaners and supervisors) were directly hired on a temporary contract to manage solid waste across the 7 sub-counties and 2 Municipalities. This positively impacted the management of solid waste across the county and created job opportunities for locals. 166) Additionally, under the programme of County Land Administration and Planning, the department successfully purchased land for the ward office at Marachi East, a ward-based project.

In the financial year 2024/2025, a total of 2.832 acres of land was acquired. One (1) acre for Totokakile Dispensary, (0.6) acres for Apegei Dispensary- Chakol North, One (1) acre for Sigulu Dispensary-Nangina Ward, (0.12) acre for Mabale Dispensary and (0.19) acres for Khusuna ECDE in Bunyala South ward. 219. Within the municipalities, Busia Municipality repaired two skip bins used for solid waste management.

#### **Constraints and challenges in Budget Implementation.**

- Budget cuts due to changes in priority
- Delay in disbursement of funds.
- No bidders
- Inadequate digital planning data and information. The only data available currently is in manual form that takes a bit of time to peruse through and lack of GIS machines.
- Lack of a spatial plan that delays topographic, ecological and demographic planning.

#### **Lesson Learnt and Recommendations.**

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 access to online procurement
- Timely surveying, tilting, and fencing of purchased parcels of land to reduce encroachment.

- Capacity-build the staff for effective and efficient delivery of services
- Provide budgetary allocation for monitoring and evaluation of projects being implemented across the county.

## D. Strategic Objectives

### CP 24: General Administration and support services

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

### CP 25: Physical Planning and Land Use Management

To consolidate all government lands through land banking

### CP 26: 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 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.383,764,942** For the FY 2026/27, **Ksh. 115,941,070** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.127,535,177** and **Ksh.140,288,695** respectively.

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

| Programme                                                | Sub-programme                           | Objective                                                                | Outcome                                                | Key Output                         | Performance Indicators                              | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|----------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------|-----------------------------------------------------|------------------------|------------------------------|---------------|---------------|
| <b>General Administration and Support Services Total</b> | <b>Administrative Support Services.</b> | 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%          |
| <b>Physical planning and Land use management</b>         | Land use administration and management  | To consolidate all government lands through land banking                 | County government land identified and titled           | County government land secured     | No. of County government land identified and titled | 0                      | 10                           | 0             | 0             |
|                                                          |                                         | To strengthen physical planning and land use management                  | Strengthened physical planning and land use management | Land acquired and secured          | No. of acres of county government acquired          | 60                     | 0                            | 0             | 0             |
| <b>Housing Development and Management</b>                | Housing management                      | To facilitate the provision of adequate and affordable housing           | Adequate and affordable housing provided and improved  | Governors residence constructed    | Availability of governors residence                 | 0                      | 1                            | 1             | 1             |

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

| County Programme (CP)                              | County Sub Programme (CSP)                            | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | 1st Revised Budget Estimates | Budget Estimates   | Projections        |                    |
|----------------------------------------------------|-------------------------------------------------------|--------------------|--------------------------|--------------------|------------------------------|--------------------|--------------------|--------------------|
|                                                    |                                                       | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026                 | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                                    |                                                       | Kshs.              | Kshs.                    | Kshs.              | Kshs.                        | Kshs.              | Kshs.              | Kshs.              |
| CP 24: General Administrative and support services | CSP 24.1: Administrative support services             | 145,734,770        | 226,459,548              | 132,981,352        | 223,262,568                  | 70,941,070         | 78,035,177         | 85,838,695         |
| CP 25: Physical Planning and Land Use Management   | CSP 25.1: Land Use Administration and Management      | 21,750,000         | 37,893,510               | 22,500,000         | 24,399,950                   | 5,000,000          | 5,500,000          | 6,050,000          |
| CP : Urban Management Services                     | CSP: Urban Management                                 | 21,000,000         | 21,000,000               | -                  | 3,000,000                    | -                  | -                  | -                  |
|                                                    | CSP : Urban Infrastructure Development and Management | 7,500,000          | 41,169,042               | 50,000,000         | 11,653,263                   | -                  | -                  | -                  |
| CP 26: Housing Development and Management          | CSP 26.1: Housing Management                          | 4,000,000          | 12,474,568               | -                  | 13,474,568                   | 20,000,000         | 22,000,000         | 24,200,000         |
|                                                    | CSP 26.2: Housing Development                         | 20,000,000         | 96,464,543               | 35,000,000         | 297,589,246                  | 20,000,000         | 22,000,000         | 24,200,000         |
| <b>Total Vote</b>                                  |                                                       | <b>219,984,770</b> | <b>435,461,211</b>       | <b>240,481,352</b> | <b>573,379,595</b>           | <b>115,941,070</b> | <b>127,535,177</b> | <b>140,288,695</b> |

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

| Expenditure Category                | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Budget Projections |                    |
|-------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|
|                                     | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                     | Kshs.              | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.              | Kshs.              |
| <b>Current Expenditure</b>          | <b>145,734,770</b> | <b>226,459,548</b>       | <b>132,981,352</b> | <b>223,262,568</b>       | <b>70,941,070</b>  | <b>78,035,177</b>  | <b>85,838,695</b>  |
| Compensation to Employees           | 41,197,742         | 63,222,343               | 66,175,063         | 66,175,063               | 42,867,322         | 47,154,054         | 51,869,460         |
| Use of Goods and Services           | 94,373,983         | 156,969,746              | 54,588,879         | 146,433,358              | 17,888,000         | 19,676,800         | 21,644,480         |
| Acquisition of Non-Financial Assets | 10,163,045         | 6,267,459                | 3,400,000          | 1,836,737                | 2,398,691          | 2,638,560          | 2,902,416          |
| Grants, transfers and subsidies     | -                  | -                        | 8,817,410          | 8,817,410                | 7,787,057          | 8,565,763          | 9,422,339          |
| <b>Capital Expenditure</b>          | <b>74,250,000</b>  | <b>209,001,663</b>       | <b>107,500,000</b> | <b>350,117,027</b>       | <b>45,000,000</b>  | <b>49,500,000</b>  | <b>54,450,000</b>  |
| Acquisition of Non-Financial Assets | 74,250,000         | 132,537,120              | 107,500,000        | 76,527,781               | 45,000,000         | 49,500,000         | 54,450,000         |
| Grants, transfers and subsidies     | -                  | 76,464,543               | -                  | 273,589,246              | -                  | -                  | -                  |
| <b>Total Expenditure</b>            | <b>219,984,770</b> | <b>435,461,211</b>       | <b>240,481,352</b> | <b>573,379,595</b>       | <b>115,941,070</b> | <b>127,535,177</b> | <b>140,288,695</b> |

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

| County Programme (CP)                              | County Sub Programme (CSP)                       | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |            |
|----------------------------------------------------|--------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|------------|
|                                                    |                                                  | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.      |
| CP 24: General Administrative and support services | CSP 24.1: Administrative support services        | 145,734,770                   | 226,459,548                           | 132,981,352                   | 223,262,568                               | 70,941,070                    | 78,035,177                                        | 85,838,695 |
|                                                    | Compensation to Employees                        | 41,197,742                    | 63,222,343                            | 66,175,063                    | 66,175,063                                | 42,867,322                    | 47,154,054                                        | 51,869,460 |
|                                                    | Use of Goods and Services                        | 94,373,983                    | 156,969,746                           | 54,588,879                    | 146,433,358                               | 17,888,000                    | 19,676,800                                        | 21,644,480 |
|                                                    | Acquisition of Non-Financial Assets              | 10,163,045                    | 6,267,459                             | 3,400,000                     | 1,836,737                                 | 2,398,691                     | 2,638,560                                         | 2,902,416  |
|                                                    | Grants, transfers and subsidies                  | -                             | -                                     | 8,817,410                     | 8,817,410                                 | 7,787,057                     | 8,565,763                                         | 9,422,339  |
| CP 25: Physical Planning and Land Use Management   | CSP 25.1: Land use Administration and Management | 21,750,000                    | 37,893,510                            | 22,500,000                    | 24,399,950                                | 5,000,000                     | 5,500,000                                         | 6,050,000  |
|                                                    | Acquisition of Non-Financial Assets              | 21,750,000                    | 37,893,510                            | 22,500,000                    | 24,399,950                                | 5,000,000                     | 5,500,000                                         | 6,050,000  |

| County Programme (CP)                     | County Sub Programme (CSP)                           | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |             |
|-------------------------------------------|------------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------|
|                                           |                                                      | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.       |
| CP: Urban Management Services             | CSP: Urban Management                                | 21,000,000                    | 21,000,000                            | -                             | 3,000,000                                 | -                             | -                                                 | -           |
|                                           | Acquisition of Non-Financial Assets                  | 21,000,000                    | 21,000,000                            | -                             | 3,000,000                                 | -                             | -                                                 | -           |
|                                           | CSP: Urban Infrastructure Development and Management | 7,500,000                     | 41,169,042                            | 50,000,000                    | 11,653,263                                | -                             | -                                                 | -           |
|                                           | Acquisition of Non-Financial Assets                  | 7,500,000                     | 41,169,042                            | 50,000,000                    | 11,653,263                                | -                             | -                                                 | -           |
| CP 26: Housing Development and Management | CSP 26.1: Housing Management                         | 4,000,000                     | 12,474,568                            | -                             | 13,474,568                                | 20,000,000                    | 22,000,000                                        | 24,200,000  |
|                                           | Acquisition of Non-Financial Assets                  | 4,000,000                     | 12,474,568                            | -                             | 13,474,568                                | 20,000,000                    | 22,000,000                                        | 24,200,000  |
|                                           | CSP 26.2: Housing Development                        | 20,000,000                    | 96,464,543                            | 35,000,000                    | 297,589,246                               | 20,000,000                    | 22,000,000                                        | 24,200,000  |
|                                           | Acquisition of Non-Financial Assets                  | 20,000,000                    | 20,000,000                            | 35,000,000                    | 24,000,000                                | 20,000,000                    | 22,000,000                                        | 24,200,000  |
|                                           | Grants, transfers and subsidies                      | -                             | 76,464,543                            | -                             | 273,589,246                               | -                             | -                                                 | -           |
| Total Vote                                |                                                      | 219,984,770                   | 435,461,211                           | 240,481,352                   | 573,379,595                               | 115,941,070                   | 127,535,177                                       | 140,288,695 |

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

| NO. | Designation                                   | Job Group | Staff no | FY 2026/2027      | Projection 2027/2028 | Projection 2028/2029 |
|-----|-----------------------------------------------|-----------|----------|-------------------|----------------------|----------------------|
| 1   | Member - County Executive Committee           | 8         | 1        | 5,561,668         | 5,839,751            | 6,131,739            |
| 2   | County Chief Officer                          | S         | 2        | 5,832,760         | 6,124,398            | 6,430,618            |
| 3   | Director - Administration                     | R         | 1        | 2,430,525         | 2,552,051            | 2,679,654            |
| 4   | Director - Housing                            | R         | 1        | 2,433,110         | 2,554,766            | 2,682,504            |
| 5   | Director of Urban Development                 | R         | 1        | 2,451,081         | 2,573,635            | 2,702,317            |
| 6   | Director Survey                               | R         | 1        | 2,442,614         | 2,564,745            | 2,692,982            |
| 7   | Chief Physical Planner                        | M         | 1        | 1,628,683         | 1,710,117            | 1,795,623            |
| 8   | Principal Administrative Officer              | M         | 1        | 1,650,430         | 1,732,952            | 1,819,599            |
| 9   | Senior Administrative Officer                 | L         | 1        | 1,403,576         | 1,473,755            | 1,547,443            |
| 10  | Land Survey Assistant [1]                     | K         | 1        | 941,578           | 988,657              | 1,038,090            |
| 11  | Inspector (Building)                          | K         | 1        | 939,111           | 986,067              | 1,035,370            |
| 12  | Office Administrator [1]                      | K         | 1        | 942,453           | 989,576              | 1,039,054            |
| 13  | Accountant [2]                                | J         | 1        | 763,235           | 801,397              | 841,467              |
| 14  | Land Survey Assistant [2]                     | J         | 1        | 809,215           | 849,676              | 892,160              |
| 15  | Administrative Officer [3]                    | H         | 4        | 2,041,320         | 2,143,386            | 2,250,555            |
| 16  | Clerical Officer [1] - General Office Service | H         | 1        | 606,379           | 636,698              | 668,533              |
| 17  | Inspector (Building)                          | H         | 1        | 606,379           | 636,698              | 668,533              |
| 18  | Land Rates Clerk                              | H         | 1        | 625,602           | 656,882              | 689,726              |
| 19  | Office Administrative Assistant [2]           | H         | 1        | 606,379           | 636,698              | 668,533              |
| 20  | Cleaning Supervisor [1]                       | G         | 1        | 706,379           | 741,698              | 778,783              |
| 21  | Senior Audit Clerk                            | G         | 1        | 705,989           | 741,288              | 778,353              |
| 22  | Senior Clerical Officer                       | G         | 1        | 730,905           | 767,450              | 805,823              |
| 23  | Surveyor Assistant III                        | G         | 1        | 722,057           | 758,160              | 796,068              |
| 24  | Artisan [1]                                   | E         | 1        | 516,681           | 542,515              | 569,641              |
| 25  | Senior Supervisor                             | E         | 1        | 501,679           | 526,763              | 553,101              |
| 26  | Draughtsman                                   | E         | 1        | 503,395           | 528,565              | 554,993              |
| 27  | Revenue Officer                               | E         | 1        | 554,727           | 582,463              | 611,587              |
| 28  | Driver [3]                                    | D         | 2        | 989,886           | 1,039,380            | 1,091,349            |
|     | <b>Sub-Total</b>                              |           | 33       | <b>40,647,796</b> | <b>42,680,186</b>    | <b>44,814,195</b>    |
|     | Temporary Employees                           |           |          | 2,219,526         | 2,219,526            | 2,219,526            |
|     | <b>Grand Total</b>                            |           |          | <b>42,867,322</b> | <b>44,899,712</b>    | <b>47,033,721</b>    |

## Itemized recurrent

| DEPARTMENT          | GFS CODE | TITLE AND DETAILS                                                            | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | PROJECTED BUDGET ESTIMATES |                   |
|---------------------|----------|------------------------------------------------------------------------------|--------------------------|-------------------|--------------------------|-------------------|----------------------------|-------------------|
|                     |          |                                                                              | FY 2024/2025             | FY 2025/2026      | FY 2025/2026             | FY 2026/2027      | FY 2027/2028               | FY 2028/2029      |
|                     |          |                                                                              | Kshs.                    | Kshs.             | Kshs.                    | Kshs.             | Kshs.                      | Kshs.             |
|                     |          | <b>Compensation to Employees</b>                                             | <b>63,222,343</b>        | <b>66,175,063</b> | <b>66,175,063</b>        | <b>42,867,322</b> | <b>47,154,054</b>          | <b>51,869,460</b> |
|                     | 2110100  | <b>Basic salary+ Permanent Employees</b>                                     | <b>36,983,064</b>        | <b>46,490,430</b> | <b>42,490,430</b>        | <b>27,439,841</b> | <b>30,183,825</b>          | <b>33,202,208</b> |
|                     | 2110101  | Basic Salary civil services                                                  | 36,983,064               | 46,490,430        | 42,490,430               | 27,439,841        | 30,183,825                 | 33,202,208        |
|                     | 2110200  | <b>Basic Wages - Temporary Employees</b>                                     | <b>5,682,646</b>         | <b>3,000,000</b>  | <b>7,000,000</b>         | <b>2,219,526</b>  | <b>2,441,479</b>           | <b>2,685,626</b>  |
|                     | 2110202  | Casual Labour - Others                                                       | 5,682,646                | 3,000,000         | 7,000,000                | 2,219,526         | 2,441,479                  | 2,685,626         |
|                     | 2110300  | <b>Personal Allowance +Paid as Part of Salary</b>                            | <b>14,349,666</b>        | <b>13,014,704</b> | <b>13,014,704</b>        | <b>9,302,810</b>  | <b>10,233,091</b>          | <b>11,256,400</b> |
|                     | 2110301  | House Allowance                                                              | 8,434,512                | 8,269,512         | 8,269,512                | 6,406,440         | 7,047,084                  | 7,751,792         |
|                     | 2110309  | Special Duty Allowance                                                       | 180,000                  | 180,000           | 180,000                  | 180,000           | 198,000                    | 217,800           |
|                     | 2110314  | Transport Allowance                                                          | 4,574,784                | 3,372,000         | 3,372,000                | 1,932,000         | 2,125,200                  | 2,337,720         |
|                     | 2110315  | Extraneous Allowance                                                         | 506,400                  | 506,400           | 506,400                  | 266,400           | 293,040                    | 322,344           |
|                     | 2110320  | Leave Allowance                                                              | 653,970                  | 686,792           | 686,792                  | 517,970           | 569,767                    | 626,744           |
|                     | 2120100  | <b>Employer Contributions to Compulsory National Social Security Schemes</b> | <b>6,206,967</b>         | <b>3,669,929</b>  | <b>3,669,929</b>         | <b>3,905,145</b>  | <b>4,295,660</b>           | <b>4,725,225</b>  |
|                     | 2120103  | Pension                                                                      | 5,329,071                | 2,931,798         | 2,931,798                | 3,301,317         | 3,631,449                  | 3,994,594         |
|                     | 2120103  | Housing Levy                                                                 | 877,896                  | 738,131           | 738,131                  | 603,828           | 664,211                    | 730,632           |
| <b>Headquarters</b> |          | <b>Use of Goods and Services</b>                                             | <b>103,999,754</b>       | <b>27,475,000</b> | <b>72,071,230</b>        | <b>11,178,000</b> | <b>12,295,800</b>          | <b>13,525,380</b> |
|                     | 2210100  | <b>Utilities Supplies and Services</b>                                       | <b>6,092,500</b>         | <b>2,550,000</b>  | <b>4,300,800</b>         | <b>1,555,000</b>  | <b>1,710,500</b>           | <b>1,881,550</b>  |
|                     | 2210101  | Electricity Expenses                                                         | 5,992,500                | 2,500,000         | 4,023,069                | 1,500,000         | 1,650,000                  | 1,815,000         |
|                     | 2210102  | Water and Sewerage charges                                                   | 100,000                  | 50,000            | 277,731                  | 55,000            | 60,500                     | 66,550            |
|                     | 2210200  | <b>Communication Supplies and Services</b>                                   | <b>-</b>                 | <b>80,000</b>     | <b>-</b>                 | <b>88,000</b>     | <b>96,800</b>              | <b>106,480</b>    |
|                     | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                        | -                        | 50,000            | -                        | 55,000            | 60,500                     | 66,550            |
|                     | 2210203  | Courier and Postal Services                                                  | -                        | 30,000            | -                        | 33,000            | 36,300                     | 39,930            |
|                     | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>       | <b>2,908,000</b>         | <b>1,400,000</b>  | <b>900,000</b>           | <b>1,150,000</b>  | <b>1,265,000</b>           | <b>1,391,500</b>  |
|                     | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)              | 2,058,000                | 500,000           | -                        | 450,000           | 495,000                    | 544,500           |
|                     | 2210302  | Accommodation +domestic                                                      | 300,000                  | 300,000           | 300,000                  | 300,000           | 330,000                    | 363,000           |
|                     | 2210303  | Daily Subsistence Allowances                                                 | 550,000                  | 600,000           | 600,000                  | 400,000           | 440,000                    | 484,000           |
|                     | 2210400  | <b>Foreign Travel and Subsistence, and Other Transportation Costs</b>        | <b>400,000</b>           | <b>1,350,000</b>  | <b>-</b>                 | <b>1,030,000</b>  | <b>1,133,000</b>           | <b>1,246,300</b>  |
|                     | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)              | 400,000                  | 550,000           | -                        | 450,000           | 495,000                    | 544,500           |
|                     | 2210402  | Accommodation +Foreign                                                       | -                        | 500,000           | -                        | 350,000           | 385,000                    | 423,500           |
|                     | 2210403  | Daily Subsistence Allowances                                                 | -                        | 300,000           | -                        | 230,000           | 253,000                    | 278,300           |
|                     | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>          | <b>661,042</b>           | <b>915,000</b>    | <b>1,664,336</b>         | <b>700,000</b>    | <b>770,000</b>             | <b>847,000</b>    |
|                     | 2210502  | Publishing and Printing Services                                             | 308,402                  | 450,000           | -                        | 350,000           | 385,000                    | 423,500           |

| DEPARTMENT | GFS CODE | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|------------|----------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|------------------|
|            |          |                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029     |
|            |          |                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.            |
|            | 2210504  | Advertising awareness                                                         | 352,640                        | 400,000             | 1,664,336                      | 350,000             | 385,000                    | 423,500          |
|            | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                        | -                              | 65,000              | -                              | -                   | -                          | -                |
|            | 2210600  | <b>Rentals of Produced Assets</b>                                             | <b>32,186,477</b>              | <b>6,500,000</b>    | <b>34,782,048</b>              | <b>1,000,000</b>    | <b>1,100,000</b>           | <b>1,210,000</b> |
|            | 2210603  | Rents and Rates Non-residential                                               | 32,186,477                     | 6,500,000           | 34,782,048                     | 1,000,000           | 1,100,000                  | 1,210,000        |
|            | 2210700  | <b>Training Expenses</b>                                                      | <b>600,000</b>                 | <b>1,400,000</b>    | <b>3,700,000</b>               | <b>1,070,000</b>    | <b>1,177,000</b>           | <b>1,294,700</b> |
|            | 2210701  | Travel Allowance                                                              | 100,000                        | 300,000             | 1,200,000                      | 330,000             | 363,000                    | 399,300          |
|            | 2210710  | Accommodation                                                                 | 250,000                        | 500,000             | 2,200,000                      | 340,000             | 374,000                    | 411,400          |
|            | 2210711  | Tuition fees                                                                  | 250,000                        | 600,000             | 300,000                        | 400,000             | 440,000                    | 484,000          |
|            | 2210800  | <b>Hospitality Supplies and Services</b>                                      | <b>1,886,280</b>               | <b>1,830,000</b>    | <b>2,317,180</b>               | <b>1,200,000</b>    | <b>1,320,000</b>           | <b>1,452,000</b> |
|            | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 1,386,280                      | 650,000             | 1,937,180                      | 400,000             | 440,000                    | 484,000          |
|            | 2210802  | Boards, Committees, Conferences & Seminars                                    | 500,000                        | 130,000             | 130,000                        | 300,000             | 330,000                    | 363,000          |
|            | 2210802  | Boards, Committees( Nambale and Port Victoria)                                | -                              | 1,050,000           | 250,000                        | 500,000             | 550,000                    | 605,000          |
|            | 2211000  | <b>Specialised Materials and Supplies</b>                                     | -                              | -                   | -                              | -                   | -                          | -                |
|            | 2211016  | Purchase of Uniforms and Clothing + Staff                                     | -                              | -                   | -                              | -                   | -                          | -                |
|            | 2211100  | <b>Office and General Supplies and Services</b>                               | <b>3,429,279</b>               | <b>1,000,000</b>    | <b>4,571,086</b>               | <b>800,000</b>      | <b>880,000</b>             | <b>968,000</b>   |
|            | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 1,644,995                      | 600,000             | 1,798,173                      | 500,000             | 550,000                    | 605,000          |
|            | 2211102  | Supplies and Accessories for Computers and Printers                           | 1,184,527                      |                     | 1,272,920                      |                     | -                          | -                |
|            | 2211103  | Sanitary and cleaning materials,                                              | 599,757                        | 400,000             | 1,499,993                      | 300,000             | 330,000                    | 363,000          |
|            | 2211200  | <b>Fuel Oil and Lubricants</b>                                                | <b>1,500,000</b>               | <b>1,550,000</b>    | <b>3,010,384</b>               | <b>605,000</b>      | <b>665,500</b>             | <b>732,050</b>   |
|            | 2211201  | Refined Fuels and Lubricants for Transport                                    | 1,500,000                      | 1,550,000           | 3,010,384                      | 605,000             | 665,500                    | 732,050          |
|            | 2211300  | <b>Other Operating Expenses</b>                                               | <b>53,345,845</b>              | <b>7,850,000</b>    | <b>16,539,345</b>              | <b>1,080,000</b>    | <b>1,188,000</b>           | <b>1,306,800</b> |
|            | 2211305  | Contracted Guards and Cleaning Services                                       | 1,845,845                      | 1,550,000           | 6,189,345                      | 750,000             | 825,000                    | 907,500          |
|            | 2211305  | Cleaning Services- solid waste management                                     | 30,000,000                     | 6,000,000           | 5,250,000                      | -                   | -                          | -                |
|            | 2211306  | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies      | -                              | 300,000             | 300,000                        | 330,000             | 363,000                    | 399,300          |
|            | 2211310  | Provision of Consultancy services- Strategic Plan                             | -                              |                     | -                              | -                   | -                          | -                |
|            | 2211310  | Provision of Consultancy services                                             | -                              |                     | -                              | -                   | -                          | -                |
|            | 2211310  | Titling of public land and metrological survey                                | -                              | -                   | 4,800,000                      | -                   | -                          | -                |
|            | 2211399  | Monitoring and Evaluation                                                     | -                              | -                   | -                              | -                   | -                          | -                |
|            | 2211399  | Development of County Spatial Plan                                            | 21,500,000                     | -                   | -                              | -                   | -                          | -                |

| DEPARTMENT        | GFS CODE | TITLE AND DETAILS                                                      | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|-------------------|----------|------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
|                   |          |                                                                        | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                   |          |                                                                        | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                   | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>    | 800,000                  | 500,000          | 286,051                  | 350,000          | 385,000                    | 423,500      |
|                   | 2220101  | Maintenance Expenses + Motor Vehicles                                  | 800,000                  | 500,000          | 286,051                  | 350,000          | 385,000                    | 423,500      |
|                   | 2220200  | <b>Routine Maintenance + Other Assets</b>                              | 190,331                  | 550,000          | -                        | 550,000          | 605,000                    | 665,500      |
|                   | 2220202  | Maintenance of Office Furniture and Equipment                          | 190,331                  | -                | -                        | -                | -                          | -            |
|                   | 2220201  | Maintenance of Plant, Machinery and Equipment (including lifts)        | -                        | -                | -                        | -                | -                          | -            |
|                   | 2220205  | Maintenance of Buildings and Stations ++ Non-residential               | -                        | 550,000          | -                        | 550,000          | 605,000                    | 665,500      |
|                   | 2610000  | <b>Grants and Other Transfers</b>                                      |                          | 8,817,410        | 8,817,410                | 7,787,057        | 8,565,763                  | 9,422,339    |
|                   | 2610100  | <b>Other Current Transfers, Grants and Subsidies</b>                   |                          | 8,817,410        | 8,817,410                | 7,787,057        | 8,565,763                  | 9,422,339    |
|                   | 2640499  | Affordable Housing Programme                                           |                          | 8,817,410        | 8,817,410                | 7,787,057        | 8,565,763                  | 9,422,339    |
|                   |          | <b>Acquisition OF Non-Financial Assets</b>                             | 4,467,459                | 1,100,000        | 1,336,737                | -                | -                          | -            |
|                   | 3110700  | <b>Purchase of Vehicles and Other Transport Equipment</b>              | -                        | -                | -                        | -                | -                          | -            |
|                   | 3110701  | Purchase of motor vehicle                                              | -                        | -                | -                        | -                | -                          | -            |
|                   | 3111000  | <b>Purchase of Office Furniture and General Equipment</b>              | 4,467,459                | 1,100,000        | 1,336,737                | -                | -                          | -            |
|                   | 3111001  | Purchase of Office Furniture and Fittings                              | 1,849,782                | 500,000          | 1,336,737                | -                | -                          | -            |
|                   | 3111002  | Purchase of Computers, Printers and other IT Equipment                 | 2,617,677                | 600,000          | -                        | -                | -                          | -            |
|                   | 3111400  | <b>Research , Feasibility Studies, Project Preparation</b>             | -                        | -                | -                        | -                | -                          | -            |
|                   | 3111401  | Prefeasibility, feasibility studies and appraisal studies              | -                        | -                | -                        | -                | -                          | -            |
|                   | 3111401  | Survey and Titling of public land                                      | -                        | -                | -                        | -                | -                          | -            |
|                   | 3111402  | Development of physical plans for markets                              | -                        | -                | -                        | -                | -                          | -            |
|                   |          | <b>SUB TOTAL</b>                                                       | 171,689,556              | 103,567,473      | 148,400,440              | 54,045,322       | 68,015,617                 | 74,817,179   |
| Physical Planning |          | <b>Use of Goods and Services</b>                                       | 1,000,000                | 1,750,000        | 850,000                  | 1,810,000        | 1,991,000                  | 2,190,100    |
|                   | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b> | 500,000                  | 650,000          | 550,000                  | 650,000          | 715,000                    | 786,500      |
|                   | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)        | 100,000                  | 150,000          | 150,000                  | 200,000          | 220,000                    | 242,000      |
|                   | 2210302  | Accommodation +domestic                                                | 250,000                  | 300,000          | 200,000                  | 230,000          | 253,000                    | 278,300      |
|                   | 2210303  | Daily Subsistence Allowances                                           | 150,000                  | 200,000          | 200,000                  | 220,000          | 242,000                    | 266,200      |
|                   | 2210400  | <b>Foreign Travel and Subsistence, and Other Transportation Costs</b>  | 300,000                  | 800,000          | -                        | 830,000          | 913,000                    | 1,004,300    |
|                   | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)        | 200,000                  | 300,000          | -                        | 330,000          | 363,000                    | 399,300      |

| DEPARTMENT     | GFS CODE       | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|----------------|----------------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|------------------|
|                |                |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029     |
|                |                |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.            |
|                | 2210402        | Accommodation +Foreign                                                        | -                        | 300,000          | -                        | 250,000          | 275,000                    | 302,500          |
|                | 2210403        | Daily Subsistence Allowances                                                  | 100,000                  | 200,000          | -                        | 250,000          | 275,000                    | 302,500          |
|                | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>200,000</b>           | <b>300,000</b>   | <b>300,000</b>           | <b>330,000</b>   | <b>363,000</b>             | <b>399,300</b>   |
|                | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 200,000                  | 300,000          | 300,000                  | 330,000          | 363,000                    | 399,300          |
|                |                | <b>Acquisition OF Non-Financial Assets</b>                                    | -                        | -                | -                        | -                | -                          | -                |
|                | <b>3111400</b> | <b>Research , Feasibility Studies, Project Preparation</b>                    | -                        | -                | -                        | -                | -                          | -                |
|                | 3111402        | Implementation of YALA DELTA Plan                                             | -                        | -                | -                        | -                | -                          | -                |
|                |                | <b>SUB TOTAL</b>                                                              | <b>1,000,000</b>         | <b>1,750,000</b> | <b>850,000</b>           | <b>1,810,000</b> | <b>1,991,000</b>           | <b>2,190,100</b> |
| <b>Survey</b>  |                | <b>Use of Goods and Services</b>                                              | <b>1,500,000</b>         | <b>1,050,000</b> | <b>300,000</b>           | <b>1,135,000</b> | <b>1,248,500</b>           | <b>1,373,350</b> |
|                | <b>2210300</b> | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | <b>800,000</b>           | <b>500,000</b>   | <b>300,000</b>           | <b>730,000</b>   | <b>803,000</b>             | <b>883,300</b>   |
|                | 2210301        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 300,000                  | 200,000          | 100,000                  | 250,000          | 275,000                    | 302,500          |
|                | 2210302        | Accommodation +domestic                                                       | 300,000                  | 200,000          | 100,000                  | 230,000          | 253,000                    | 278,300          |
|                | 2210303        | Daily Subsistence Allowances                                                  | 200,000                  | 100,000          | 100,000                  | 250,000          | 275,000                    | 302,500          |
|                | <b>2210400</b> | <b>Foreign Travel and Subsistence, and Other Transportation Costs</b>         | <b>200,000</b>           | <b>500,000</b>   | -                        | <b>350,000</b>   | <b>385,000</b>             | <b>423,500</b>   |
|                | 2210401        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 200,000                  | 200,000          | -                        | 120,000          | 132,000                    | 145,200          |
|                | 2210402        | Accommodation +Foreign                                                        | -                        | 100,000          | -                        | 110,000          | 121,000                    | 133,100          |
|                | 2210403        | Daily Subsistence Allowances                                                  | -                        | 200,000          | -                        | 120,000          | 132,000                    | 145,200          |
|                | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>200,000</b>           | <b>50,000</b>    | -                        | <b>55,000</b>    | <b>60,500</b>              | <b>66,550</b>    |
|                | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 200,000                  | 50,000           | -                        | 55,000           | 60,500                     | 66,550           |
|                | <b>2211100</b> | <b>Office and General Supplies and Services</b>                               | <b>300,000</b>           | -                | -                        | -                | -                          | -                |
|                | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 300,000                  | -                | -                        | -                | -                          | -                |
|                |                | <b>Acquisition OF Non-Financial Assets</b>                                    | -                        | <b>1,750,000</b> | <b>500,000</b>           | -                | -                          | -                |
|                | <b>3111100</b> | <b>Purchase of Specialised Plant, Equipment and Machinery</b>                 | -                        | <b>1,750,000</b> | <b>500,000</b>           | -                | -                          | -                |
|                | 3111114        | Purchase of Survey Equipment, Tilting & Demarcation                           | -                        | 1,750,000        | 500,000                  | -                | -                          | -                |
|                |                | <b>SUB TOTAL</b>                                                              | <b>1,500,000</b>         | <b>2,800,000</b> | <b>800,000</b>           | <b>1,135,000</b> | <b>1,248,500</b>           | <b>1,373,350</b> |
| <b>Housing</b> |                | <b>Use of Goods and Services</b>                                              | <b>900,000</b>           | <b>1,900,000</b> | <b>800,000</b>           | <b>1,950,000</b> | <b>2,145,000</b>           | <b>2,359,500</b> |
|                | <b>2210300</b> | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | <b>500,000</b>           | <b>800,000</b>   | <b>600,000</b>           | <b>750,000</b>   | <b>825,000</b>             | <b>907,500</b>   |

| DEPARTMENT         | GFS CODE | TITLE AND DETAILS                                                     | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|--------------------|----------|-----------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|------------------|
|                    |          |                                                                       | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029     |
|                    |          |                                                                       | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.            |
|                    | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 200,000                  | 300,000          | 200,000                  | 250,000          | 275,000                    | 302,500          |
|                    | 2210302  | Accommodation +domestic                                               | 200,000                  | 300,000          | 200,000                  | 250,000          | 275,000                    | 302,500          |
|                    | 2210303  | Daily Subsistence Allowances                                          | 100,000                  | 200,000          | 200,000                  | 250,000          | 275,000                    | 302,500          |
|                    | 2210400  | Foreign Travel and Subsistence, and Other Transportation Costs        | 200,000                  | 800,000          | -                        | 880,000          | 968,000                    | 1,064,800        |
|                    | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 200,000                  | 300,000          | -                        | 330,000          | 363,000                    | 399,300          |
|                    | 2210402  | Accommodation +Foreign                                                | -                        | 300,000          | -                        | 330,000          | 363,000                    | 399,300          |
|                    | 2210403  | Daily Subsistence Allowances                                          | -                        | 200,000          | -                        | 220,000          | 242,000                    | 266,200          |
|                    | 2210800  | Hospitality Supplies and Services                                     | 200,000                  | 300,000          | 200,000                  | 320,000          | 352,000                    | 387,200          |
|                    | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks | 200,000                  | 300,000          | 200,000                  | 320,000          | 352,000                    | 387,200          |
|                    |          | Acquisition OF Non-Financial Assets                                   | -                        | -                | -                        | 2,398,691        | 2,638,560                  | 2,902,416        |
|                    | 3111400  | Research , Feasibility Studies, Project Preparation                   | -                        | -                | -                        | 2,398,691        | 2,638,560                  | 2,902,416        |
|                    | 3111401  | Preparation of Housing Policy                                         | -                        | -                | -                        | 2,398,691        | 2,638,560                  | 2,902,416        |
|                    |          | <b>SUB TOTAL</b>                                                      | <b>900,000</b>           | <b>1,900,000</b> | <b>800,000</b>           | <b>4,348,691</b> | <b>4,783,560</b>           | <b>5,261,916</b> |
| Urban Development  |          | Use of Goods and Services                                             | 800,000                  | 1,650,000        | 600,000                  | 1,815,000        | 1,996,500                  | 2,196,150        |
|                    | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs       | 400,000                  | 700,000          | 400,000                  | 870,000          | 957,000                    | 1,052,700        |
|                    | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 150,000                  | 350,000          | 250,000                  | 285,000          | 313,500                    | 344,850          |
|                    | 2210302  | Accommodation +domestic                                               | 150,000                  | 200,000          | -                        | 220,000          | 242,000                    | 266,200          |
|                    | 2210303  | Daily Subsistence Allowances                                          | 100,000                  | 150,000          | 150,000                  | 365,000          | 401,500                    | 441,650          |
|                    | 2210400  | Foreign Travel and Subsistence, and Other Transportation Costs        | 200,000                  | 650,000          | -                        | 615,000          | 676,500                    | 744,150          |
|                    | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 200,000                  | 300,000          | -                        | 230,000          | 253,000                    | 278,300          |
|                    | 2210402  | Accommodation +Foreign                                                | -                        | 250,000          | -                        | 275,000          | 302,500                    | 332,750          |
|                    | 2210403  | Daily Subsistence Allowances                                          | -                        | 100,000          | -                        | 110,000          | 121,000                    | 133,100          |
|                    | 2210800  | Hospitality Supplies and Services                                     | 200,000                  | 300,000          | 200,000                  | 330,000          | 363,000                    | 399,300          |
|                    | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks | 200,000                  | 300,000          | 200,000                  | 330,000          | 363,000                    | 399,300          |
|                    |          | <b>SUB TOTAL</b>                                                      | <b>800,000</b>           | <b>1,650,000</b> | <b>600,000</b>           | <b>1,815,000</b> | <b>1,996,500</b>           | <b>2,196,150</b> |
| Busia Municipality |          | Use of Goods and Services                                             | 43,219,992               | 10,925,000       | 66,523,249               | -                | -                          | -                |
|                    | 2210100  | Utilities Supplies and Services                                       | 150,000                  | 750,000          | 350,000                  | -                | -                          | -                |
|                    | 2210101  | Electricity Expenses                                                  | 100,000                  | 650,000          | 250,000                  | -                | -                          | -                |
|                    | 2210102  | Water and Sewerage charges                                            | 50,000                   | 100,000          | 100,000                  | -                | -                          | -                |
|                    | 2210200  | Communication Supplies and Services                                   | -                        | 120,000          | -                        | -                | -                          | -                |

| DEPARTMENT | GFS CODE       | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|------------|----------------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
|            |                |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|            |                |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|            | 2210201        | Telephone, Telex, Facsimile and Mobile Phone Services ail                     | -                        | 70,000           | -                        | -                | -                          | -            |
|            | 2210203        | Courier and Postal Services                                                   | -                        | 50,000           | -                        | -                | -                          | -            |
|            | <b>2210300</b> | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | <b>800,000</b>           | <b>1,850,000</b> | <b>1,100,000</b>         | -                | -                          | -            |
|            | 2210301        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 250,000                  | 1,000,000        | 500,000                  | -                | -                          | -            |
|            | 2210302        | Accommodation +domestic                                                       | 250,000                  | 400,000          | 300,000                  | -                | -                          | -            |
|            | 2210303        | Daily Subsistence Allowances                                                  | 300,000                  | 450,000          | 300,000                  | -                | -                          | -            |
|            | <b>2210500</b> | <b>Printing , Advertising and Information Supplies and Services</b>           | <b>322,542</b>           | <b>455,000</b>   | -                        | -                | -                          | -            |
|            | 2210502        | Publishing and Printing Services                                              | 100,000                  | 430,000          | -                        | -                | -                          | -            |
|            | 2210503        | Subscriptions to Newspapers, Magazines and Periodicals                        | 22,542                   | 25,000           | -                        | -                | -                          | -            |
|            | 2210504        | Advertising awareness                                                         | 200,000                  | -                | -                        | -                | -                          | -            |
|            | <b>2210700</b> | <b>Training Expenses</b>                                                      | <b>35,200,000</b>        | <b>1,000,000</b> | <b>61,709,300</b>        | -                | -                          | -            |
|            | 2210710        | Accommodation                                                                 | -                        | 550,000          | 550,000                  | -                | -                          | -            |
|            | 2210711        | Tuition fees                                                                  | 200,000                  | 450,000          | 450,000                  | -                | -                          | -            |
|            | 2210799        | Kenya Urban Support Programme-Urban Institutional Grant                       | 35,000,000               | -                | 60,709,300               | -                | -                          | -            |
|            | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>1,300,000</b>         | <b>1,400,000</b> | <b>550,000</b>           | -                | -                          | -            |
|            | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 800,000                  | 850,000          | 300,000                  | -                | -                          | -            |
|            | 2210802        | Boards, Committees, Conferences & Seminars                                    | 500,000                  | 550,000          | 250,000                  | -                | -                          | -            |
|            | <b>2211100</b> | <b>Office and General Supplies and Services</b>                               | <b>1,497,450</b>         | <b>1,300,000</b> | <b>200,000</b>           | -                | -                          | -            |
|            | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 1,297,450                | 600,000          | -                        | -                | -                          | -            |
|            | 2211102        | Supplies and Accessories for Computers and Printers                           | -                        | 250,000          | -                        | -                | -                          | -            |
|            | 2211103        | Sanitary and cleaning materials,                                              | 200,000                  | 450,000          | 200,000                  | -                | -                          | -            |
|            | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                | <b>1,050,000</b>         | <b>1,100,000</b> | <b>600,000</b>           | -                | -                          | -            |
|            | 2211201        | Refined Fuels and Lubricants for Transport                                    | 1,050,000                | 1,100,000        | 600,000                  | -                | -                          | -            |
|            | <b>2211300</b> | <b>Other Operating Expenses</b>                                               | <b>1,900,000</b>         | <b>1,950,000</b> | <b>1,000,000</b>         | -                | -                          | -            |
|            | 2211305        | Cleaning Services- solid waste management                                     |                          | 1,000,000        | 1,000,000                |                  | -                          | -            |
|            | 2211399        | Policy Documents & Donor funded projects- incl.Consultancy services           | -                        | 950,000          | -                        | -                | -                          | -            |
|            | 2211310        | Contracted Professional Services                                              | 1,900,000                | -                | -                        | -                | -                          | -            |

| DEPARTMENT                 | GFS CODE | TITLE AND DETAILS                                                      | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|----------------------------|----------|------------------------------------------------------------------------|--------------------------|-------------------|--------------------------|------------------|----------------------------|--------------|
|                            |          |                                                                        | FY 2024/2025             | FY 2025/2026      | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                            |          |                                                                        | Kshs.                    | Kshs.             | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                            | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>    | 1,000,000                | 700,000           | 1,013,949                | -                | -                          | -            |
|                            | 2220101  | Maintenance Expenses + Motor Vehicles                                  | 1,000,000                | 700,000           | 1,013,949                | -                | -                          | -            |
|                            | 2220200  | <b>Routine Maintenance + Other Assets</b>                              | -                        | 300,000           | -                        | -                | -                          | -            |
|                            | 2220202  | Maintenance of Office Furniture and Equipment                          | -                        | -                 | -                        | -                | -                          | -            |
|                            | 2220205  | Maintenance of Buildings and Stations ++ Non-residential               | -                        | 300,000           | -                        | -                | -                          | -            |
|                            | 2220210  | Maintenance of Computers, Software, and Networks                       | -                        | -                 | -                        | -                | -                          | -            |
|                            |          | <b>Acquisition OF Non-Financial Assets</b>                             | 1,800,000                | -                 | -                        | -                | -                          | -            |
|                            | 3111000  | <b>Purchase of Office Furniture and General Equipment</b>              | 300,000                  | -                 | -                        | -                | -                          | -            |
|                            | 3111001  | Purchase of Office Furniture and Fittings                              | -                        | -                 | -                        | -                | -                          | -            |
|                            | 3111002  | Purchase of Computers, Printers and other IT Equipment                 | 300,000                  | -                 | -                        | -                | -                          | -            |
|                            | 3111400  | <b>Research , Feasibility Studies, Project Preparation</b>             | 1,500,000                | -                 | -                        | -                | -                          | -            |
|                            | 3111401  | Prefeasibility, feasibility studies and appraisal studies              | 1,500,000                | -                 | -                        | -                | -                          | -            |
|                            |          | <b>SUB TOTAL</b>                                                       | <b>45,019,992</b>        | <b>10,925,000</b> | <b>66,523,249</b>        | <b>-</b>         | <b>-</b>                   | <b>-</b>     |
| <b>Malaba Municipality</b> |          | <b>Use of Goods and Services</b>                                       | <b>5,550,000</b>         | <b>9,838,879</b>  | <b>5,288,879</b>         | <b>-</b>         | <b>-</b>                   | <b>-</b>     |
|                            | 2210100  | <b>Utilities Supplies and Services</b>                                 | 150,000                  | 256,992           | 256,992                  | -                | -                          | -            |
|                            | 2210101  | Electricity Expenses                                                   | 100,000                  | 200,000           | 200,000                  | -                | -                          | -            |
|                            | 2210102  | Water and Sewerage charges                                             | 50,000                   | 56,992            | 56,992                   | -                | -                          | -            |
|                            | 2210200  | <b>Communication Supplies and Services</b>                             | 50,000                   | -                 | -                        | -                | -                          | -            |
|                            | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services ail              | 10,000                   | -                 | -                        | -                | -                          | -            |
|                            | 2210203  | Courier and Postal Services                                            | 40,000                   | -                 | -                        | -                | -                          | -            |
|                            | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b> | 1,850,000                | 3,450,000         | 1,450,000                | -                | -                          | -            |
|                            | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)        | 950,000                  | 900,000           | 400,000                  | -                | -                          | -            |
|                            | 2210302  | Accommodation +domestic                                                | 400,000                  | 1,350,000         | 450,000                  | -                | -                          | -            |
|                            | 2210303  | Daily Subsistence Allowances                                           | 500,000                  | 1,200,000         | 600,000                  | -                | -                          | -            |
|                            | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>    | 250,000                  | 300,000           | 200,000                  | -                | -                          | -            |
|                            | 2210504  | Advertising awareness                                                  | 250,000                  | 300,000           | 200,000                  | -                | -                          | -            |
|                            | 2210700  | <b>Training Expenses</b>                                               | <b>1,300,000</b>         | <b>1,750,000</b>  | <b>500,000</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>     |
|                            | 2210710  | Accommodation                                                          | -                        | 950,000           | 200,000                  | -                | -                          | -            |
|                            | 2210711  | Tuition fees                                                           | 1,300,000                | 800,000           | 300,000                  | -                | -                          | -            |
|                            | 2210800  | <b>Hospitality Supplies and Services</b>                               | 1,000,000                | 1,281,887         | 681,887                  | -                | -                          | -            |
|                            | 2210801  | Catering Services (receptions), Accommodation,                         | 500,000                  | 650,000           | 350,000                  | -                | -                          | -            |

| DEPARTMENT | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
|            |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|            |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|            |          | Gifts, Food and Drinks                                                        |                          |                  |                          |                  |                            |              |
|            | 2210802  | Boards, Committees, Conferences & Seminars                                    | 500,000                  | 631,887          | 331,887                  | -                | -                          | -            |
|            | 2211100  | Office and General Supplies and Services                                      | 550,000                  | 1,150,000        | 550,000                  | -                | -                          | -            |
|            | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 300,000                  | 650,000          | 350,000                  | -                | -                          | -            |
|            | 2211103  | Sanitary and cleaning materials,                                              | 250,000                  | 500,000          | 200,000                  | -                | -                          | -            |
|            | 2211200  | Fuel Oil and Lubricants                                                       | 400,000                  | 650,000          | 650,000                  | -                | -                          | -            |
|            | 2211201  | Refined Fuels and Lubricants for Transport                                    | 400,000                  | 650,000          | 650,000                  | -                | -                          | -            |
|            | 2211300  | Other Operating Expenses                                                      | -                        | 1,000,000        | 1,000,000                | -                | -                          | -            |
|            | 2211305  | Cleaning Services- solid waste management                                     | -                        | 1,000,000        | 1,000,000                | -                | -                          | -            |
|            | 2220100  | Routine Maintenance + Vehicles and Other Transport Equipment                  | -                        | -                | -                        | -                | -                          | -            |
|            | 2220101  | Maintenance Expenses + Motor Vehicles                                         | -                        | -                | -                        | -                | -                          | -            |
|            |          | Acquisition OF Non-Financial Assets                                           | -                        | 550,000          | -                        | -                | -                          | -            |
|            | 3111000  | Purchase of Office Furniture and General Equipment                            | -                        | 550,000          | -                        | -                | -                          | -            |
|            | 3111001  | Purchase of Office Furniture and Fittings                                     | -                        | -                | -                        | -                | -                          | -            |
|            | 3111002  | Purchase of Computers, Printers and other IT Equipment                        | -                        | 550,000          | -                        | -                | -                          | -            |
|            | 3111400  | Research , Feasibility Studies, Project Preparation                           | -                        | -                | -                        | -                | -                          | -            |
|            | 3111401  | Prefeasibility, feasibility studies and appraisal studies                     | -                        | -                | -                        | -                | -                          | -            |
|            |          | SUB TOTAL                                                                     | 5,550,000                | 10,388,879       | 5,288,879                | -                | -                          | -            |
|            |          | Gross Total                                                                   | 226,459,548              | 132,981,352      | 223,262,568              | 63,154,013       | 78,035,177                 | 85,838,695   |
|            |          | Summary of Expenditure by Economic Classification                             |                          |                  |                          |                  |                            |              |
|            |          | Compensation to Employees                                                     | 63,222,343               | 66,175,063       | 66,175,063               | 42,867,322       | 47,154,054                 | 51,869,460   |
|            |          | Use of Goods and Services                                                     | 156,969,746              | 54,588,879       | 146,433,358              | 17,888,000       | 19,676,800                 | 21,644,480   |
|            |          | Acquisition of Non-Financial Assets                                           | 6,267,459                | 3,400,000        | 1,836,737                | 2,398,691        | 2,638,560                  | 2,902,416    |
|            |          | Grants, transfers and subsidies                                               |                          | 8,817,410        | 8,817,410                | 7,787,057        | 8,565,763                  | 9,422,339    |
|            |          | Total Recurrent Expenditure                                                   | 226,459,548              | 132,981,352      | 223,262,568              | 70,941,070       | 78,035,177                 | 85,838,695   |

## Itemized development

| 8.Department of Lands, Housing and Urban Development        |          |                                                                                         |         |                          | -                |                          | -                | -                          | -            |
|-------------------------------------------------------------|----------|-----------------------------------------------------------------------------------------|---------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| COUNTY DEVELOPMENT BUDGET                                   | GFS CODE | TITLE AND DETAILS                                                                       | STATUS  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                             |          |                                                                                         |         | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                             |          |                                                                                         |         | Kshs                     | Kshs             | Kshs                     | Kshs             | Kshs                       | Kshs         |
| <b>Programme: Physical Planning and Land Use Management</b> |          |                                                                                         |         |                          | -                |                          | -                | -                          | -            |
| Land use Administration and Management                      | 3130101  | Acquisition of land (land banking, Surveying and Titling)                               | Ongoing | 30,447,800               | 22,500,000       | 24,399,950               | 5,000,000        | 5,500,000                  | 6,050,000    |
|                                                             | 3110504  | Fencing of County Government Land                                                       |         | 7,445,710                | -                | -                        | -                | -                          | -            |
| Sub Total                                                   |          |                                                                                         |         | 37,893,510               | 22,500,000       | 24,399,950               | 5,000,000        | 5,500,000                  | 6,050,000    |
| Total                                                       |          |                                                                                         |         | 37,893,510               | 22,500,000       | 24,399,950               | 5,000,000        | 5,500,000                  | 6,050,000    |
| <b>Programme: Urban Management Services</b>                 |          |                                                                                         |         |                          | -                |                          | -                | -                          | -            |
| Urban Management                                            | 2211311  | Solid Waste Management                                                                  | Ongoing | -                        | -                | -                        | -                | -                          | -            |
|                                                             | 3110705  | Acquisition of solid waste tippers across the County                                    | New     | 21,000,000               | -                | 3,000,000                | -                | -                          | -            |
| Sub Total                                                   |          |                                                                                         |         | 21,000,000               | -                | 3,000,000                | -                | -                          | -            |
| Urban Infrastructure Development and Management             | 3111402  | Development of Urban Plans                                                              | New     | 2,500,000                | -                | -                        | -                | -                          | -            |
|                                                             | 3110202  | Development of Green Parks                                                              | New     | 2,920,270                | -                | 2,009,947                | -                | -                          | -            |
|                                                             | 3110502  | Storm water management- Opening and Rehabilitation of drainage channels in Urban Centre | Ongoing | 8,748,772                | -                | 7,493,316                | -                | -                          | -            |
|                                                             | 3110504  | Other Infrastructure and Civil Works                                                    | New     | 27,000,000               | 50,000,000       | 2,150,000                | -                | -                          | -            |
| Sub Total                                                   |          |                                                                                         |         | 41,169,042               | 50,000,000       | 11,653,263               | -                | -                          | -            |
| Total                                                       |          |                                                                                         |         | 62,169,042               | 50,000,000       | 14,653,263               | -                | -                          | -            |
| <b>Programme: Housing Development and Management</b>        |          |                                                                                         |         |                          | -                | -                        | -                | -                          | -            |
| Housing Management                                          | 3110302  | Renovation of County Offices                                                            | Ongoing | 12,474,568               | -                | 13,474,568               | 20,000,000       | 22,000,000                 | 24,200,000   |
| Sub Total                                                   |          |                                                                                         |         | 12,474,568               | -                | 13,474,568               | 20,000,000       | 22,000,000                 | 24,200,000   |
| Housing Development                                         | 2640599  | Kenya Urban Support Programme-Urban development grant                                   | New     | 76,464,543               | -                | 273,589,246              | -                | -                          | -            |
|                                                             | 3110201  | Construction of Governor's Residence                                                    | New     | 20,000,000               | -                | 10,000,000               | 20,000,000       | 22,000,000                 | 24,200,000   |
|                                                             | 3110202  | Construction of ward offices                                                            | New     |                          | 35,000,000       | 14,000,000               | -                | -                          | -            |
| Sub Total                                                   |          |                                                                                         |         | 96,464,543               | 35,000,000       | 297,589,246              | 20,000,000       | 22,000,000                 | 24,200,000   |
| Total                                                       |          |                                                                                         |         | 108,939,111              | 35,000,000       | 311,063,814              | 40,000,000       | 44,000,000                 | 48,400,000   |
| Total                                                       |          |                                                                                         |         | 209,001,663              | 107,500,000      | 350,117,027              | 45,000,000       | 49,500,000                 | 54,450,000   |

## 9. Busia Municipality

### A. Vision

A leading competitive regional economic hub.

### B. Mission

Transform the Municipality into an excellent institution in unmatched service delivery and infrastructure development.

### C. Performance Overview and Rationale Funding

#### Background Information and Brief Description of Mandate

##### Mandate

Our mandate is to administer and manage the Municipality of Busia as per the Municipality charter and urban areas and cities act.

##### Core values

The department is guided by a set of core values that underpin its operations and shape the way it delivers services to the public. Foremost among these is efficiency in service delivery, reflecting a commitment to timely, effective, and high-quality performance in all aspects of its mandate. By prioritizing efficiency, the department ensures that resources are optimally utilized and that the needs of the community are met promptly and reliably.

Equally important is the respect of the community, which underscores the department's dedication to serving with empathy, fairness, and consideration for the diverse perspectives and needs of the people it serves. This value fosters trust, strengthens relationships, and ensures that public service remains people-centered.

Unity of purpose is another guiding principle, promoting collaboration and collective effort among staff and stakeholders. By working together toward common goals, the department enhances coordination, reduces duplication, and achieves more meaningful and sustainable outcomes.

Integrity in operations remains a cornerstone of the department's values, ensuring that all actions are guided by honesty, transparency, and ethical conduct. This commitment builds

credibility and confidence in the department's activities, reinforcing the public's trust in its processes and decisions.

Finally, accountability in resource management ensures that all resources—financial, human, and material—are used responsibly, transparently, and in line with established regulations and standards. By upholding accountability, the department demonstrates stewardship, minimizes wastage, and maximizes the impact of its interventions.

Collectively, these core values provide a strong ethical and operational framework, enabling the department to deliver its mandate effectively while maintaining public confidence and promoting sustainable development.

### **Core Mandate of Busia Municipalities**

As envisaged under section 20 of the Urban Areas and Cities Act, 2011 (Amended 2016 & 2019) and the Municipality Charters.

The Municipality of Busia was established pursuant to the Urban Areas and Cities Act of 2011 (Amended 2016 & 2019) and Municipality of Busia Charter, gazetted in 2018. It qualified to be a municipality not only because it's the headquarters of Busia County, but also because it met the 50,000 minimum population thresholds set for the conferment of Charter and Municipal status on legible urban centres. The Municipality covers three administrative wards: Burumba, Angoromo and Mayenje wards and they are areas facing a rapid population increase hence the need for a strategic approach to planning. The Municipality has a fully constituted and functioning board and management.

Our mandate is to administer and manage the municipality of Busia as per the municipality charter and urban areas and cities act.

The Municipality also serves as the headquarters of Busia County plays a major functional role as a gateway to Uganda and the central African countries. It is a major Commercial hub on this apart of the county. These Commercial activities include: - Hotels, Wholesale & Retail shops, Banks, Clearing and Forwarding offices. There are various Institutions both Public and Private – within Town e.g. Newly established Medical Training College, at Alupe and Busia Level 5 Hospital, KEMRI, KEFRI, Rehabilitation and Orphan Homes, Youth polytechnic etc. There are small scale industrial activities such as bakeries, Juakali among others.

## D. Strategic Objectives

### CP 27: General Administration and Support Services

Promoting Sustainable Urban Development, and Improving Service Delivery

### CP 28: Urban Management Services

To facilitate sustainable development of Busia Municipality

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.740,868,399** For the FY 2026/27, **Ksh.223,827,311** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.246,210,042** and **Ksh.270,831,046** respectively.

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

| Programme                                                | Sub-programme                                          | Objective                                                                | Outcome                                | Key Output                         | Performance Indicators                                | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|----------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------|------------------------------------|-------------------------------------------------------|------------------------|------------------------------|---------------|---------------|
| <b>General Administration and Support Services Total</b> | <b>Administrative Support Services.</b>                | 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%          |
| <b>Urban Management Services</b>                         | Municipality infrastructure development and management | To facilitate sustainable development of Busia Municipality              | Sustained development of Municipality  | Maintained Municipality market     | No. of Maintained Municipality market                 | 0                      | 1                            | 1             | 1             |
|                                                          |                                                        | To facilitate sustainable development of Busia Municipality              | Sustained development of Municipality  | Storm water managed                | No. of Kms of drainage channels opened and maintained | 1                      | 10                           | 10            | 10            |

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

| County Programme (CP)                                     | County Sub Programme (CSP)                       | Budget Estimates | Revised Budget Estimates | Budget Estimates | 1st Revised Budget Estimates | Budget Estimates   | Projections        |                    |
|-----------------------------------------------------------|--------------------------------------------------|------------------|--------------------------|------------------|------------------------------|--------------------|--------------------|--------------------|
|                                                           |                                                  | FY 2024/2025     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                                           |                                                  | Kshs.            | Kshs.                    | Kshs.            | Kshs.                        | Kshs.              | Kshs.              | Kshs.              |
| <b>CP 27: General Administrative and support services</b> | <b>CSP 27.1: Administrative support services</b> |                  |                          |                  |                              | 22,827,311         | 25,110,042         | 27,621,046         |
| <b>CP 28: Urban Management Services</b>                   | <b>CSP 28.1 Urban Management Services</b>        |                  |                          |                  |                              | 201,000,000        | 221,100,000        | 243,210,000        |
| <b>Total Vote</b>                                         |                                                  |                  |                          |                  |                              | <b>223,827,311</b> | <b>246,210,042</b> | <b>270,831,046</b> |

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

| Expenditure Category                | Revised Budget Estimates | Budget Estimates | Revised Budget Estimates | Budget Estimates | Budget Projections |              |
|-------------------------------------|--------------------------|------------------|--------------------------|------------------|--------------------|--------------|
|                                     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028       | FY 2028/2029 |
|                                     | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.              | Kshs.        |
| <b>Current Expenditure</b>          | -                        | -                | -                        | 22,827,311       | 25,110,042         | 27,621,046   |
| Compensation to Employees           |                          |                  |                          | 12,827,311       | 14,110,042         | 15,521,046   |
| Use of Goods and Services           |                          |                  |                          | 10,000,000       | 11,000,000         | 12,100,000   |
| Acquisition of Non-Financial Assets |                          |                  |                          | -                | -                  | -            |
| Grants, transfers and subsidies     |                          |                  |                          | -                | -                  | -            |
| <b>Capital Expenditure</b>          | -                        | -                | -                        | 201,000,000      | 221,100,000        | 243,210,000  |
| Acquisition of Non-Financial Assets |                          |                  |                          | 201,000,000      | 221,100,000        | 243,210,000  |
| Grants, transfers and subsidies     |                          |                  |                          |                  |                    |              |
| <b>Total Expenditure</b>            | -                        | -                | -                        | 223,827,311      | 246,210,042        | 270,831,046  |

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

| County Programme (CP)                              | County Sub Programme (CSP)                | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |             |
|----------------------------------------------------|-------------------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------|
|                                                    |                                           | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.       |
| CP 27: General Administrative and support services | CSP 27.1: Administrative support services | -                                     | -                             | -                                         | 22,827,311                    | 25,110,042                                        | 27,621,046  |
|                                                    | Compensation to Employees                 |                                       |                               |                                           | 12,827,311                    | 14,110,042                                        | 15,521,046  |
|                                                    | Use of Goods and Services                 |                                       |                               |                                           | 10,000,000                    | 11,000,000                                        | 12,100,000  |
|                                                    | Acquisition of Non-Financial Assets       |                                       |                               |                                           | -                             | -                                                 | -           |
|                                                    | Grants, transfers and subsidies           |                                       |                               |                                           | -                             | -                                                 | -           |
| CP 28: Urban Management Services                   | CSP 28.1: Urban Management                | -                                     | -                             | -                                         | 201,000,000                   | 221,100,000                                       | 243,210,000 |
|                                                    | Acquisition of Non-Financial Assets       |                                       |                               |                                           | 201,000,000                   | 221,100,000                                       | 243,210,000 |
| <b>Total Vote</b>                                  |                                           | -                                     | -                             | -                                         | 223,827,311                   | 246,210,042                                       | 270,831,046 |

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

| NO. | Designation                         | Job Group | Staff no  | FY 2026/2027      | Projection 2027/2028 | Projection 2028/2029 |
|-----|-------------------------------------|-----------|-----------|-------------------|----------------------|----------------------|
| 1   | Municipal Manager                   | R         | 1         | 2,450,825         | 2,573,366            | 2,702,035            |
| 2   | Municipal Engineer                  | N         | 1         | 1,400,353         | 1,470,371            | 1,543,889            |
| 3   | Accountant [1]                      | K         | 1         | 882,622           | 926,753              | 973,091              |
| 4   | Administrative Officer [1]          | K         | 1         | 882,622           | 926,753              | 973,091              |
| 5   | Town Planner                        | K         | 1         | 854,662           | 897,395              | 942,265              |
| 6   | Accountant [2]                      | J         | 1         | 694,450           | 729,173              | 765,631              |
| 7   | Administrative Officer [3]          | H         | 1         | 787,737           | 827,124              | 868,480              |
| 8   | Disaster Management Officer         | H         | 1         | 569,329           | 597,795              | 627,685              |
| 9   | Inspector (Building)                | H         | 1         | 551,854           | 579,447              | 608,419              |
| 10  | Land Rates Clerk                    | H         | 1         | 569,329           | 597,795              | 627,685              |
| 11  | Office Administrative Assistant [2] | H         | 1         | 551,854           | 579,447              | 608,419              |
| 12  | Records Management Officer III      | G         | 1         | 569,329           | 597,795              | 627,685              |
| 13  | Revenue Officer                     | E         | 2         | 657,630           | 690,512              | 725,037              |
| 14  | Driver [3]                          | D         | 2         | 777,411           | 816,282              | 857,096              |
|     | <b>Sub-Total</b>                    |           | <b>16</b> | <b>12,200,007</b> | <b>12,810,007</b>    | <b>13,450,508</b>    |
|     | Temporary Employees                 |           |           | 627,304           | 627,304              | 627,304              |
|     | <b>Grand Total</b>                  |           |           | <b>12,827,311</b> | <b>13,437,311</b>    | <b>14,077,812</b>    |

## Itemized recurrent

| 9. Busia Municipality |          |                                                                               |                          |                    |                          |                    |                            |                    |
|-----------------------|----------|-------------------------------------------------------------------------------|--------------------------|--------------------|--------------------------|--------------------|----------------------------|--------------------|
| DEPARTMENT            | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|                       |          |                                                                               | FY 2024/2025 Kshs.       | FY 2025/2026 Kshs. | FY 2025/2026 Kshs.       | FY 2026/2027 Kshs. | FY 2027/2028 Kshs.         | FY 2028/2029 Kshs. |
|                       |          | Compensation to Employees                                                     |                          |                    |                          | 12,827,311         | 14,110,042                 | 15,521,046         |
|                       | 2110100  | Basic salary+ Permanent Employees                                             |                          |                    |                          | 6,415,821          | 7,057,403                  | 7,763,143          |
|                       | 2110101  | Basic Salary civil services                                                   |                          |                    |                          | 6,415,821          | 7,057,403                  | 7,763,143          |
|                       | 2110200  | Basic Wages - Temporary Employees                                             |                          |                    |                          | 627,304            | 690,034                    | 759,038            |
|                       | 2110202  | Casual Labour - Others                                                        |                          |                    |                          | 627,304            | 690,034                    | 759,038            |
|                       | 2110300  | Personal Allowance +Paid as Part of Salary                                    |                          |                    |                          | 3,761,096          | 4,137,206                  | 4,550,926          |
|                       | 2110301  | House Allowance                                                               |                          |                    |                          | 1,929,096          | 2,122,006                  | 2,334,206          |
|                       | 2110309  | Special Duty Allowance                                                        |                          |                    |                          | -                  | -                          | -                  |
|                       | 2110314  | Transport Allowance                                                           |                          |                    |                          | 1,464,000          | 1,610,400                  | 1,771,440          |
|                       | 2110315  | Extraneous Allowance                                                          |                          |                    |                          | 240,000            | 264,000                    | 290,400            |
|                       | 2110320  | Leave Allowance                                                               |                          |                    |                          | 128,000            | 140,800                    | 154,880            |
|                       | 2120100  | Employer Contributions to Compulsory National Social Security Schemes         |                          |                    |                          | 2,023,090          | 2,225,399                  | 2,447,939          |
|                       | 2120103  | Pension                                                                       |                          |                    |                          | 1,771,074          | 1,948,181                  | 2,143,000          |
|                       | 2120103  | Housing Levy                                                                  |                          |                    |                          | 252,016            | 277,218                    | 304,939            |
|                       |          | Use of Goods and Services                                                     |                          |                    |                          | 10,000,000         | 11,000,000                 | 12,100,000         |
|                       | 2210100  | Utilities Supplies and Services                                               |                          |                    |                          | 758,000            | 833,800                    | 917,180            |
|                       | 2210101  | Electricity Expenses                                                          |                          |                    |                          | 670,000            | 737,000                    | 810,700            |
|                       | 2210102  | Water and Sewerage charges                                                    |                          |                    |                          | 88,000             | 96,800                     | 106,480            |
|                       | 2210200  | Communication Supplies and Services                                           |                          |                    |                          | 132,000            | 145,200                    | 159,720            |
|                       | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                         |                          |                    |                          | 77,000             | 84,700                     | 93,170             |
|                       | 2210203  | Courier and Postal Services                                                   |                          |                    |                          | 55,000             | 60,500                     | 66,550             |
|                       | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               |                          |                    |                          | 2,060,000          | 2,266,000                  | 2,492,600          |
|                       | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               |                          |                    |                          | 550,000            | 605,000                    | 665,500            |
|                       | 2210302  | Accommodation +domestic                                                       |                          |                    |                          | 440,000            | 484,000                    | 532,400            |
|                       | 2210303  | Daily Subsistence Allowances                                                  |                          |                    |                          | 1,070,000          | 1,177,000                  | 1,294,700          |
|                       | 2210500  | Printing , Advertising and Information Supplies and Services                  |                          |                    |                          | 700,000            | 770,000                    | 847,000            |
|                       | 2210502  | Publishing and Printing Services                                              |                          |                    |                          | 450,000            | 495,000                    | 544,500            |
|                       | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                        |                          |                    |                          | -                  | -                          | -                  |
|                       | 2210504  | Advertising awareness                                                         |                          |                    |                          | 250,000            | 275,000                    | 302,500            |
|                       | 2210700  | Training Expenses                                                             |                          |                    |                          | 1,030,000          | 1,133,000                  | 1,246,300          |
|                       | 2210710  | Accommodation                                                                 |                          |                    |                          | 580,000            | 638,000                    | 701,800            |
|                       | 2210711  | Tuition fees                                                                  |                          |                    |                          | 450,000            | 495,000                    | 544,500            |
|                       | 2210799  | Kenya Urban Support Programme-Urban Institutional Grant                       |                          |                    |                          | -                  | -                          | -                  |
|                       | 2210800  | Hospitality Supplies and Services                                             |                          |                    |                          | 1,150,000          | 1,265,000                  | 1,391,500          |
|                       | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         |                          |                    |                          | 450,000            | 495,000                    | 544,500            |
|                       | 2210802  | Boards, Committees, Conferences & Seminars                                    |                          |                    |                          | 700,000            | 770,000                    | 847,000            |
|                       | 2211100  | Office and General Supplies and Services                                      |                          |                    |                          | 990,000            | 1,089,000                  | 1,197,900          |
|                       | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) |                          |                    |                          | 495,000            | 544,500                    | 598,950            |

| 9. Busia Municipality |          |                                                                     |                          |                  |                          |                   |                            |                   |
|-----------------------|----------|---------------------------------------------------------------------|--------------------------|------------------|--------------------------|-------------------|----------------------------|-------------------|
| DEPARTMENT            | GFS CODE | TITLE AND DETAILS                                                   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | PROJECTED BUDGET ESTIMATES |                   |
|                       |          |                                                                     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027      | FY 2027/2028               | FY 2028/2029      |
|                       |          |                                                                     | Kshs.                    | Kshs.            | Kshs.                    | Kshs.             | Kshs.                      | Kshs.             |
|                       | 2211102  | Supplies and Accessories for Computers and Printers                 |                          |                  |                          | -                 | -                          | -                 |
|                       | 2211103  | Sanitary and cleaning materials,                                    |                          |                  |                          | 495,000           | 544,500                    | 598,950           |
|                       | 2211200  | <b>Fuel Oil and Lubricants</b>                                      |                          |                  |                          | <b>750,000</b>    | <b>825,000</b>             | <b>907,500</b>    |
|                       | 2211201  | Refined Fuels and Lubricants for Transport                          |                          |                  |                          | 750,000           | 825,000                    | 907,500           |
|                       | 2211300  | <b>Other Operating Expenses</b>                                     |                          |                  |                          | <b>1,500,000</b>  | <b>1,650,000</b>           | <b>1,815,000</b>  |
|                       | 2211305  | Cleaning Services-solid waste management                            |                          |                  |                          | 1,500,000         | 1,650,000                  | 1,815,000         |
|                       | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b> |                          |                  |                          | <b>600,000</b>    | <b>660,000</b>             | <b>726,000</b>    |
|                       | 2220101  | Maintenance Expenses + Motor Vehicles                               |                          |                  |                          | 600,000           | 660,000                    | 726,000           |
|                       | 2220200  | <b>Routine Maintenance + Other Assets</b>                           |                          |                  |                          | <b>330,000</b>    | <b>363,000</b>             | <b>399,300</b>    |
|                       | 2220202  | Maintenance of Office Furniture and Equipment                       |                          |                  |                          | -                 | -                          | -                 |
|                       | 2220205  | Maintenance of Buildings and Stations ++ Non-residential            |                          |                  |                          | 330,000           | 363,000                    | 399,300           |
|                       |          | <b>SUB TOTAL</b>                                                    |                          |                  |                          | <b>22,827,311</b> | <b>25,110,042</b>          | <b>27,621,046</b> |
|                       |          | <b>Summary of Expenditure by Economic Classification</b>            |                          |                  |                          |                   |                            |                   |
|                       |          | Compensation to Employees                                           |                          |                  |                          | 12,827,311        | 14,110,042                 | 15,521,046        |
|                       |          | Use of Goods and Services                                           |                          |                  |                          | 10,000,000        | 11,000,000                 | 12,100,000        |
|                       |          | Acquisition of Non-Financial Assets                                 |                          |                  |                          | -                 | -                          | -                 |
|                       |          | Grants, transfers and subsidies                                     |                          |                  |                          |                   |                            |                   |
|                       |          | <b>Total Recurrent Expenditure</b>                                  |                          |                  |                          | <b>22,827,311</b> | <b>25,110,042</b>          | <b>27,621,046</b> |

## Itemized development

| 9. Busia Municipality                           |                  |                                                                                        |         |                          | -                |                          | -                  | -                          | -                  |
|-------------------------------------------------|------------------|----------------------------------------------------------------------------------------|---------|--------------------------|------------------|--------------------------|--------------------|----------------------------|--------------------|
| COUNTY DEVELOPMENT BUDGET                       | GFS CODE         | TITLE AND DETAILS                                                                      | STAT US | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|                                                 |                  |                                                                                        |         | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                                                 |                  |                                                                                        |         | Kshs                     | Kshs             | Kshs                     | Kshs               | Kshs                       | Kshs               |
| Programme: Urban Management Services            |                  |                                                                                        |         |                          | -                |                          | -                  | -                          | -                  |
| Urban Infrastructure Development and Management | 3111402          | Development of Urban Plans                                                             |         |                          |                  |                          | -                  | -                          | -                  |
|                                                 | 2640599          | Kenya Urban Support Programme-Urban development grant                                  |         |                          |                  |                          | 150,000,000        | 165,000,000                | 181,500,000        |
|                                                 | 3110602          | Maintenance of Municipal Market (Busia Transshipment Market and Soko Posta)            |         |                          |                  |                          | 6,000,000          | 6,600,000                  | 7,260,000          |
|                                                 | 3110502          | Storm water management-Opening and Rehabilitation of drainage channels in Urban Centre |         |                          |                  |                          | 8,000,000          | 8,800,000                  | 9,680,000          |
|                                                 | 3110504          | Other Infrastructure and Civil Works- Cabros                                           |         |                          |                  |                          | 37,000,000         | 40,700,000                 | 44,770,000         |
|                                                 | <b>Sub Total</b> |                                                                                        |         |                          |                  |                          | <b>201,000,000</b> | <b>221,100,000</b>         | <b>243,210,000</b> |
| <b>Total</b>                                    |                  |                                                                                        |         |                          |                  |                          | <b>201,000,000</b> | <b>221,100,000</b>         | <b>243,210,000</b> |

## 10. Malaba Municipality

### Overview

Malaba Municipality is the newest municipality in Busia County created in line with the Urban Areas and Cities Act, 2011 with an intention to provide better services and distribute county resource to the residents. Upon satisfying the criteria needed to be classified as a municipality and in exercising the powers conferred in section 9(1) of the Urban Areas and Cities Act 2011 augmented by section 72 of the Interpretations and General Provisions Act (Chapter 2) and all other enabling provisions of law, the governor for Busia County Government, His Excellency Hon Sospeter Odeke Ojaamog granted Malaba Municipality the Municipal charter on 27th March 2020. The municipality has a board duly constituted as per the Act and the Municipal Manager to operationalize its activities. The board members were gazetted on 14th November 2023

#### A. Vision

Is to expedite excellence in Land Management and Provision of Excellent, Affordable and Quality Housing for sustainable development.

#### B. Mission

Is to facilitate improvement of livelihoods of Kenyans through efficient administration, equitable access, secure tenure, sustainable management of land resource and access to adequate housing.

#### C. Performance Overview and Rationale Funding

##### Background Information and Brief Description of Mandate

It is the second and most recently classified urban Centre. It is in the Teso region of Busia County and covers four administrative wards, i.e., Malaba North, Malaba Central, Malaba South, and Amukura West. The Municipality covers approximately 129,179 square kilometers. As per the 2019 census, the Municipality hosts approximately 92,010 people, and it is projected that the population will rise to 105,447 by the year 2025.

The Municipal charter was issued on 27th March 2020 and gazetted vide gazette notice no. 3247 of 7th April 2020. The Municipality was upgraded from a town that, before the onset of devolution, was known as Malaba Town Council.

As envisaged under section 20 of the Urban Areas and Cities Act, 2011 (Amended 2016 & 2019) and the Municipality Charters.

To administer and manage the municipality of Busia as per the municipality charter and urban areas and cities act.

The Municipality plays a major functional role as a gateway to Uganda and the central African countries. It is a major Commercial hub on this apart of the county. These Commercial activities include: - Hotels, Wholesale & Retail shops, Banks, Clearing and Forwarding offices. There are various Institutions both Public and Private – within Town, there are small scale industrial activities such as bakeries, Juakali among others.

#### **D. Strategic Objectives**

##### **CP 29: General Administration and Support Services.**

Enhancing cross-border trade and improving service delivery.

##### **CP 30: Urban Management Services**

To facilitate sustainable development of Malaba Municipality

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.144,268,344** For the FY 2026/27, **Ksh.61,751,554** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.39,293,709** and **Ksh.43,223,080** respectively.

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

| Programme                                                | Sub-programme                                          | Objective                                                                | Outcome                                | Key Output                         | Performance Indicators                                | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|----------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------|------------------------------------|-------------------------------------------------------|------------------------|------------------------------|---------------|---------------|
| <b>General Administration and Support Services Total</b> | <b>Administrative Support Services.</b>                | 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%          |
| <b>Urban Management Services</b>                         | Municipality infrastructure development and management | To facilitate sustainable development of Malaba Municipality             | Sustained development of Municipality  | Storm water managed                | No. of Kms of drainage channels opened and maintained | 1                      | 8                            | 10            | 10            |

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

| County Programme (CP)                              | County Sub Programme (CSP)                | Revised Budget Estimates | Budget Estimates | 1st Revised Budget Estimates | Budget Estimates  | Projections       |                   |
|----------------------------------------------------|-------------------------------------------|--------------------------|------------------|------------------------------|-------------------|-------------------|-------------------|
|                                                    |                                           | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027      | FY 2027/2028      | FY 2028/2029      |
|                                                    |                                           | Kshs.                    | Kshs.            | Kshs.                        | Kshs.             | Kshs.             | Kshs.             |
| CP 29: General Administrative and support services | CSP 29.1: Administrative support services |                          |                  |                              | 15,751,554        | 17,326,709        | 19,059,380        |
| CP 30: Urban Management Services                   | CSP 30.1: Urban Management                |                          |                  |                              | 46,000,000        | 21,967,000        | 24,163,700        |
| <b>Total Vote</b>                                  |                                           |                          |                  |                              | <b>61,751,554</b> | <b>39,293,709</b> | <b>43,223,080</b> |

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

| Expenditure Category                | Revised Budget Estimates | Budget Estimates | Revised Budget Estimates | Budget Estimates  | Budget Projections |                   |
|-------------------------------------|--------------------------|------------------|--------------------------|-------------------|--------------------|-------------------|
|                                     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027      | FY 2027/2028       | FY 2028/2029      |
|                                     | Kshs.                    | Kshs.            | Kshs.                    | Kshs.             | Kshs.              | Kshs.             |
| <b>Current Expenditure</b>          | -                        | -                | -                        | <b>15,751,554</b> | <b>17,326,709</b>  | <b>19,059,380</b> |
| Compensation to Employees           |                          |                  |                          | 5,751,554         | 6,326,709          | 6,959,380         |
| Use of Goods and Services           |                          |                  |                          | 10,000,000        | 11,000,000         | 12,100,000        |
| Acquisition of Non-Financial Assets |                          |                  |                          | -                 | -                  | -                 |
| Grants, transfers and subsidies     |                          |                  |                          | -                 | -                  | -                 |
| <b>Capital Expenditure</b>          | -                        | -                | -                        | <b>46,000,000</b> | <b>21,967,000</b>  | <b>24,163,700</b> |
| Acquisition of Non-Financial Assets |                          |                  |                          | 46,000,000        | 21,967,000         | 24,163,700        |
| Grants, transfers and subsidies     |                          |                  |                          |                   |                    |                   |
| <b>Total Expenditure</b>            | -                        | -                | -                        | <b>61,751,554</b> | <b>39,293,709</b>  | <b>43,223,080</b> |

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

| Vote Title          | County Programme (CP)                              | County Sub Programme (CSP)                | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |            |
|---------------------|----------------------------------------------------|-------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|------------|
|                     |                                                    |                                           | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.      |
| Malaba Municipality | CP 29: General Administrative and support services | CSP 29.1: Administrative support services | -                             | -                                     | -                             | -                                         | 15,751,554                    | 17,326,709                                        | 19,059,380 |
|                     |                                                    | Compensation to Employees                 |                               |                                       |                               |                                           | 5,751,554                     | 6,326,709                                         | 6,959,380  |
|                     |                                                    | Use of Goods and Services                 |                               |                                       |                               |                                           | 10,000,000                    | 11,000,000                                        | 12,100,000 |
|                     |                                                    | Acquisition of Non-Financial Assets       |                               |                                       |                               |                                           | -                             | -                                                 | -          |
|                     |                                                    | Grants, transfers and subsidies           |                               |                                       |                               |                                           | -                             | -                                                 | -          |
|                     | CP 30: Urban Management Services                   | CSP 30.1: Urban Management                | -                             | -                                     | -                             | -                                         | 46,000,000                    | 21,967,000                                        | 24,163,700 |
|                     |                                                    | Acquisition of Non-Financial Assets       |                               |                                       |                               |                                           | 46,000,000                    | 21,967,000                                        | 24,163,700 |
|                     | Total Vote                                         |                                           | -                             | -                                     | -                             | -                                         | 61,751,554                    | 39,293,709                                        | 43,223,080 |

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

| NO. | Designation         | Job Group | Staff no | FY 2026/2027     | Projection 2027/2028 | Projection 2028/2029 |
|-----|---------------------|-----------|----------|------------------|----------------------|----------------------|
| 1   | Municipal Manager   | R         | 1        | 2,463,824        | 2,587,015            | 2,716,366            |
| 3   | Municipal Engineer  | N         | 2        | 2,800,706        | 2,940,741            | 3,087,778            |
|     | <b>Sub-Total</b>    |           | <b>3</b> | <b>5,264,530</b> | <b>5,527,757</b>     | <b>5,804,144</b>     |
|     | Temporary Employees |           |          | 487,024          | 487,024              | 487,024              |
|     | <b>Grand Total</b>  |           | <b>3</b> | <b>5,751,554</b> | <b>6,014,781</b>     | <b>6,291,168</b>     |

### Itemized recurrent

| 10. Malaba Municipality |          |                                                                       |                          |                  |                          |                  |                            |              |
|-------------------------|----------|-----------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT              | GFS CODE | TITLE AND DETAILS                                                     | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                         |          |                                                                       | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                         |          |                                                                       | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                         |          | Compensation to Employees                                             |                          |                  |                          | 5,751,554        | 6,326,709                  | 6,959,380    |
|                         | 2110100  | Basic salary+ Permanent Employees                                     |                          |                  |                          | 3,766,743        | 4,143,417                  | 4,557,759    |
|                         | 2110101  | Basic Salary civil services                                           |                          |                  |                          | 3,766,743        | 4,143,417                  | 4,557,759    |
|                         | 2110200  | Basic Wages - Temporary Employees                                     |                          |                  |                          | 487,024          | 535,726                    | 589,299      |
|                         | 2110202  | Casual Labour - Others                                                |                          |                  |                          | 487,024          | 535,726                    | 589,299      |
|                         | 2110300  | Personal Allowance +Paid as Part of Salary                            |                          |                  |                          | 1,096,096        | 1,205,706                  | 1,326,276    |
|                         | 2110301  | House Allowance                                                       |                          |                  |                          | 690,096          | 759,106                    | 835,016      |
|                         | 2110309  | Special Duty Allowance                                                |                          |                  |                          |                  | -                          | -            |
|                         | 2110314  | Transport Allowance                                                   |                          |                  |                          | 384,000          | 422,400                    | 464,640      |
|                         | 2110315  | Extraneous Allowance                                                  |                          |                  |                          | -                | -                          | -            |
|                         | 2110320  | Leave Allowance                                                       |                          |                  |                          | 22,000           | 24,200                     | 26,620       |
|                         | 2120100  | Employer Contributions to Compulsory National Social Security Schemes |                          |                  |                          | 401,691          | 441,860                    | 486,046      |
|                         | 2120103  | Pension                                                               |                          |                  |                          | 332,424          | 365,666                    | 402,233      |

| 10. Malaba Municipality |          |                                                                               |                                |                     |                                |                     |                            |                   |
|-------------------------|----------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT              | GFS CODE | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                         |          |                                                                               | FY<br>2024/2025                | FY<br>2025/2026     | FY<br>2025/2026                | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                         |          |                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                         | 2120103  | Housing Levy                                                                  |                                |                     |                                | 69,267              | 76,194                     | 83,813            |
|                         |          | <b>Use of Goods and Services</b>                                              |                                |                     |                                | <b>10,000,000</b>   | <b>11,000,000</b>          | <b>12,100,000</b> |
|                         | 2210100  | Utilities Supplies and Services                                               |                                |                     |                                | 570,000             | 627,000                    | 689,700           |
|                         | 2210101  | Electricity Expenses                                                          |                                |                     |                                | 500,000             | 550,000                    | 605,000           |
|                         | 2210102  | Water and Sewerage charges                                                    |                                |                     |                                | 70,000              | 77,000                     | 84,700            |
|                         | 2210200  | <b>Communication Supplies and Services</b>                                    |                                |                     |                                | -                   | -                          | -                 |
|                         | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services ail                     |                                |                     |                                | -                   | -                          | -                 |
|                         | 2210203  | Courier and Postal Services                                                   |                                |                     |                                | -                   | -                          | -                 |
|                         | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        |                                |                     |                                | <b>3,800,000</b>    | <b>4,180,000</b>           | <b>4,598,000</b>  |
|                         | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               |                                |                     |                                | 1,500,000           | 1,650,000                  | 1,815,000         |
|                         | 2210302  | Accommodation +domestic                                                       |                                |                     |                                | 1,450,000           | 1,595,000                  | 1,754,500         |
|                         | 2210303  | Daily Subsistence Allowances                                                  |                                |                     |                                | 850,000             | 935,000                    | 1,028,500         |
|                         | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>           |                                |                     |                                | <b>330,000</b>      | <b>363,000</b>             | <b>399,300</b>    |
|                         | 2210504  | Advertising awareness                                                         |                                |                     |                                | 330,000             | 363,000                    | 399,300           |
|                         | 2210700  | <b>Training Expenses</b>                                                      |                                |                     |                                | <b>1,050,000</b>    | <b>1,155,000</b>           | <b>1,270,500</b>  |
|                         | 2210710  | Accommodation                                                                 |                                |                     |                                | 300,000             | 330,000                    | 363,000           |
|                         | 2210711  | Tuition fees                                                                  |                                |                     |                                | 750,000             | 825,000                    | 907,500           |
|                         | 2210800  | <b>Hospitality Supplies and Services</b>                                      |                                |                     |                                | <b>1,200,000</b>    | <b>1,320,000</b>           | <b>1,452,000</b>  |
|                         | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         |                                |                     |                                | 450,000             | 495,000                    | 544,500           |
|                         | 2210802  | Boards, Committees, Conferences & Seminars                                    |                                |                     |                                | 750,000             | 825,000                    | 907,500           |
|                         | 2211100  | <b>Office and General Supplies and Services</b>                               |                                |                     |                                | <b>550,000</b>      | <b>605,000</b>             | <b>665,500</b>    |
|                         | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) |                                |                     |                                | 500,000             | 550,000                    | 605,000           |
|                         | 2211103  | Sanitary and cleaning materials,                                              |                                |                     |                                | 50,000              | 55,000                     | 60,500            |
|                         | 2211200  | <b>Fuel Oil and Lubricants</b>                                                |                                |                     |                                | <b>450,000</b>      | <b>495,000</b>             | <b>544,500</b>    |
|                         | 2211201  | Refined Fuels and Lubricants for Transport                                    |                                |                     |                                | 450,000             | 495,000                    | 544,500           |
|                         | 2211300  | <b>Other Operating Expenses</b>                                               |                                |                     |                                | <b>1,600,000</b>    | <b>1,760,000</b>           | <b>1,936,000</b>  |
|                         | 2211305  | Cleaning Services-solid waste management                                      |                                |                     |                                | 1,600,000           | 1,760,000                  | 1,936,000         |
|                         | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>           |                                |                     |                                | <b>450,000</b>      | <b>495,000</b>             | <b>544,500</b>    |
|                         | 2220101  | Maintenance Expenses + Motor Vehicles                                         |                                |                     |                                | 450,000             | 495,000                    | 544,500           |
|                         |          | <b>Acquisition OF Non-Financial Assets</b>                                    |                                |                     |                                | -                   | -                          | -                 |
|                         | 3111000  | <b>Purchase of Office Furniture and General Equipment</b>                     |                                |                     |                                | -                   | -                          | -                 |
|                         | 3111001  | Purchase of Office Furniture and Fittings                                     |                                |                     |                                | -                   | -                          | -                 |
|                         | 3111002  | Purchase of Computers, Printers and other IT Equipment                        |                                |                     |                                | -                   | -                          | -                 |

| 10. Malaba Municipality |          |                                                                  |                                |                     |                                |                     |                            |                   |
|-------------------------|----------|------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT              | GFS CODE | TITLE AND DETAILS                                                | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                         |          |                                                                  | FY<br>2024/2025                | FY<br>2025/2026     | FY<br>2025/2026                | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                         |          |                                                                  | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                         | 3111400  | Research , Feasibility<br>Studies, Project<br>Preparation        |                                |                     |                                | -                   | -                          | -                 |
|                         | 3111401  | Prefeasibility, feasibility<br>studies and appraisal<br>studies  |                                |                     |                                | -                   | -                          | -                 |
|                         |          |                                                                  |                                |                     |                                |                     |                            |                   |
|                         |          | <b>SUB TOTAL</b>                                                 |                                |                     |                                | <b>15,751,554</b>   | <b>17,326,709</b>          | <b>19,059,380</b> |
|                         |          |                                                                  |                                |                     |                                |                     |                            |                   |
|                         |          | <b>Summary of<br/>Expenditure by<br/>Economic Classification</b> |                                |                     |                                |                     |                            |                   |
|                         |          | Compensation to<br>Employees                                     |                                |                     |                                | 5,751,554           | 6,326,709                  | 6,959,380         |
|                         |          | Use of Goods and<br>Services                                     |                                |                     |                                | 10,000,000          | 11,000,000                 | 12,100,000        |
|                         |          | Acquisition of Non-<br>Financial Assets                          |                                |                     |                                | -                   | -                          | -                 |
|                         |          | Grants, transfers and<br>subsidies                               |                                |                     |                                |                     |                            |                   |
|                         |          | <b>Total Recurrent<br/>Expenditure</b>                           |                                |                     |                                | <b>15,751,554</b>   | <b>17,326,709</b>          | <b>19,059,380</b> |

### Itemized development

| 10.Malaba Municipality                                             |                  |                                                                                                           |        |                                |                     |                                |                     |                               |                   |
|--------------------------------------------------------------------|------------------|-----------------------------------------------------------------------------------------------------------|--------|--------------------------------|---------------------|--------------------------------|---------------------|-------------------------------|-------------------|
| COUNTY<br>DEVELOPMENT<br>BUDGET                                    | GFS CODE         | TITLE AND<br>DETAILS                                                                                      | STATUS | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET<br>ESTIMATES |                   |
|                                                                    |                  |                                                                                                           |        | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028                  | FY 2028/2029      |
|                                                                    |                  |                                                                                                           |        | Kshs                           | Kshs                | Kshs                           | Kshs                | Kshs                          | Kshs              |
| <b>Programme: Urban Management Services</b>                        |                  |                                                                                                           |        |                                |                     |                                | -                   | -                             | -                 |
| <b>Urban<br/>Infrastructure<br/>Development<br/>and Management</b> | 3111402          | Development of<br>Urban Plans                                                                             |        |                                |                     |                                | -                   | -                             | -                 |
|                                                                    | 2640599          | Kenya Urban<br>Support<br>Programme-<br>Urban<br>development<br>grant                                     |        |                                |                     |                                | 40,000,000          | 44,000,000                    | 48,400,000        |
|                                                                    | 3110502          | Storm water<br>management-<br>Opening and<br>Rehabilitation<br>of drainage<br>channels in<br>Urban Centre |        |                                |                     |                                | 6,000,000           | 6,600,000                     | 7,260,000         |
|                                                                    | <b>Sub Total</b> |                                                                                                           |        |                                |                     |                                | <b>46,000,000</b>   | <b>50,600,000</b>             | <b>55,660,000</b> |
| <b>Total</b>                                                       |                  |                                                                                                           |        |                                |                     |                                | <b>46,000,000</b>   | <b>50,600,000</b>             | <b>55,660,000</b> |

## 11. Department of Water, Environment, Irrigation, Natural Resources and Climate

### A. Vision

Reliable access to clean, safe water and energy, and a 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

#### **Brief description of mandate.**

The Department is mandated to ensure sustainable provision of water services, environmental conservation, irrigation development, natural resource management, climate change adaptation and mitigation, and promotion of renewable energy to improve livelihoods and environmental sustainability.

The Department operates through six directorates: Water, Irrigation, Environment, Natural Resources, Climate Change, and Energy.

#### **Key Achievement Highlights.**

The Department enhanced water infrastructure by extending pipelines, developing water storage facilities, drilling and solarizing boreholes, and installing meters to reduce non-revenue water, benefiting over 17,000 households. Additionally, the County Water and Sanitation Policy was developed to strengthen water resource governance.

In irrigation, progress included the rehabilitation of the Ludacho smallholder irrigation scheme and the establishment of a demonstration irrigation scheme at ATC. The Climate Change Directorate formulated the County Climate Change Action Plan, implemented lightning arrestor installations, and launched FLLOCA-supported projects across various sectors. Environmental conservation efforts focused on establishing tree nurseries, promoting tree planting, and expanding rural electrification through strategic partnerships.

#### **Constraints and challenges in Budget Implementation.**

The sector faces several interconnected challenges that hinder effective service delivery. These include damage to water and sewer pipelines by road contractors, persistent vandalism of

infrastructure, and poor coordination between revenue officers and SCWOS. Inadequate water storage and distribution systems further limit reliable access to water.

In the energy sector, delays in disbursement of electrification funds to REREC and the lack of a clear regulatory framework continue to slow progress. Additionally, limited funding for irrigation projects and repairs, coupled with excessive sand harvesting, has contributed to environmental degradation and reduced agricultural productivity.

### **Lesson Learnt and Recommendations.**

Addressing these challenges requires coordinated and practical interventions. Continuous sensitization of road contractors on their responsibility to protect water infrastructure is essential to minimize damage. Strengthening the policy framework through the development of energy regulations and finance acts, alongside the installation of integrated lighting systems with tracking capabilities, will help curb vandalism and support proper licensing of energy services.

Additionally, increased funding for irrigation projects is necessary to enhance agricultural productivity. Community sensitization on land conservation measures and the promotion of organized working groups will support sustainable resource use. Finally, comprehensive mapping of the county's natural resources will improve planning, management, and long-term sustainability.

### **D. Strategic Objectives**

#### **CP 31: General Administration and support services**

To facilitate the coordination of programs within the department

#### **CP 32: Water Supply Services**

To increase access to clean and safe water

#### **CP 33: Environmental Management and Protection**

To improve environmental and conservation and management

#### **CP 34: Environmental Conservation and Management**

To improve environmental and conservation and management

#### **CP 35: Natural Resource Management**

To promote livelihood diversification

### CP 36: Climate Change Mitigation and Adaptation

To strengthen climate change resilient

### CP 37: Irrigation and Land Reclamation Services

To Increase access to Irrigation water and Land reclamation services

### CP 38: Energy Development

To increase share of renewable energy in total consumption

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.2,268,155,733** the FY 2026/27, **Ksh.685,243,424** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.753,767,766** and **Ksh.829,144,543** respectively.

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

| Programme                                   | Sub-programme                          | objective                                                                | Outcome                                  | Key Output                           | Performance Indicators                                    | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|---------------------------------------------|----------------------------------------|--------------------------------------------------------------------------|------------------------------------------|--------------------------------------|-----------------------------------------------------------|------------------------|------------------------------|---------------|---------------|
| 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                | 100%                   | 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 <sup>3</sup> ) | 225                    | 150                          | 200           | 250           |
|                                             |                                        |                                                                          |                                          | Water pipeline constructed           | KMs of pipeline developed                                 | 30                     | 15                           | 30            | 40            |
|                                             |                                        |                                                                          |                                          | Meters acquired and metered          | No. of meters acquired and metered                        | 420                    | 300                          | 350           | 400           |
|                                             | 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 <sup>3</sup> )       | 415                    | 180                          | 200           | 250           |

| Programme                                        | Sub-programme                            | objective                                                | Outcome                                                | Key Output                                                         | Performance Indicators                              | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|--------------------------------------------------|------------------------------------------|----------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------|------------------------|------------------------------|---------------|---------------|
|                                                  |                                          |                                                          |                                                        | Water pipeline constructed                                         | KMs of pipeline developed                           | 50                     | 20                           | 30            | 40            |
|                                                  |                                          |                                                          |                                                        | Water points developed                                             | Number of boreholes drilled                         | 2                      | 2                            | 5             | 8             |
|                                                  |                                          |                                                          |                                                        |                                                                    | No of water systems solarized                       | 4                      | 2                            | 4             | 6             |
|                                                  | Maintenance of water systems             |                                                          |                                                        | Water systems repaired and maintained                              | Number of systems repaired and maintained           | 2                      | 0                            | 4             | 6             |
| <b>Environmental conservation and management</b> | Afforestation & Agro-forestry            | To improve environmental and conservation and management | Improved environmental and conservation and management | Tree nurseries established                                         | Number of tree nurseries established                | 1                      | 4                            | 6             | 8             |
|                                                  |                                          |                                                          |                                                        | Trees planted in line with presidential decree                     | Number of trees planted                             | 5,000                  | 0                            | 4,000         | 5000          |
|                                                  |                                          |                                                          |                                                        | Mini water towers established in Samia, Amukura and T. North hills | Number of Mini water towers established             | 3                      | 4                            | 5             | 6             |
|                                                  |                                          |                                                          |                                                        | Farms and urban forest developed-Amoni in Malaba Central           | No. of farms and urban forests developed.           | 1                      | 0                            | 2             | 3             |
|                                                  |                                          |                                                          |                                                        | Bamboo trees developed and promoted                                | Number of Bamboo trees developed and promoted       | 1,000                  | 0                            | 1,000         | 2000          |
|                                                  |                                          |                                                          |                                                        | Apiculture established                                             | Number of Apiculture established                    | 1                      | 0                            | 2             | 3             |
| <b>Natural Resource Management</b>               | Promotion of Livelihood Diversification  | To promote livelihood diversification                    | Livelihood diversification promoted                    | Alternative livelihood promoted                                    | Number of livelihood promoted                       | 1                      | 2                            | 3             | 3             |
| <b>Climate Change Mitigation and adaptation</b>  | 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                            | 1             | 1             |

| Programme                                       | Sub-programme                            | objective                                                                            | Outcome                                                       | Key Output                                                            | Performance Indicators                                          | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|-------------------------------------------------|------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------|------------------------|------------------------------|---------------|---------------|
|                                                 |                                          |                                                                                      |                                                               | Locally -led climate change actions promoted (2% County contribution) | Number of locally -led climate change actions promoted          | 35                     | 25                           | 30            | 35            |
| <b>Irrigation and land reclamation services</b> | Development of irrigation infrastructure | To increase access to irrigation water and reclamation services                      | Increased access to irrigation water                          | Irrigation schemes revived and rehabilitated                          | No. of Irrigation schemes revived, rehabilitated and functional | 0                      | 6                            | 8             | 10            |
| <b>Energy development</b>                       | Rural Electrification                    | To increase the number of households connected to the existing grid for maximization | Increased number of households connected to the existing grid | Households connected to the existing grid                             | No. of Households connected to the existing grid                | 0                      | 800                          | 1000          | 1200          |

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

| County Programme (CP)                                     | County Sub Programme (CSP)                                    | Budget Estimates | Revised Budget Estimates | Budget Estimates | 1st Revised Budget Estimates | Budget Estimates | Projections  |              |
|-----------------------------------------------------------|---------------------------------------------------------------|------------------|--------------------------|------------------|------------------------------|------------------|--------------|--------------|
|                                                           |                                                               | FY 2024/2025     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028 | FY 2028/2029 |
|                                                           |                                                               | Kshs.            | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.        | Kshs.        |
| <b>CP 31: General Administrative and support services</b> | <b>CSP 31.1: Administrative support services</b>              | 136,125,655      | 151,654,907              | 166,856,286      | 158,655,750                  | 125,146,678      | 137,661,346  | 151,427,480  |
| <b>CP 32: Water Supply Services</b>                       | <b>CSP 32.1: Urban Water Infrastructure Development</b>       | 20,000,000       | 18,945,000               | 40,000,000       | 20,000,000                   | 15,000,000       | 16,500,000   | 18,150,000   |
|                                                           | <b>CSP 32.2: Rural Water Infrastructure Development</b>       | 212,950,000      | 297,341,810              | 133,400,000      | 184,624,181                  | 150,322,075      | 165,354,283  | 181,889,711  |
|                                                           | <b>CSP 32.3 : Operations and Maintenance of Water Systems</b> | -                | 15,838,369               | -                | 60,193,046                   | 15,632,620       | 17,195,882   | 18,915,470   |
| <b>CP 33 : Environmental Management and Protection</b>    | <b>CSP 33.1: Environmental Health and Management</b>          | -                | -                        | -                | -                            | 19,970,000       | 21,967,000   | 24,163,700   |
| <b>CP : Sewerage Services</b>                             | <b>CSP : Development of Sewerage Infrastructure</b>           | -                | -                        | -                | -                            | -                | -            | -            |
| <b>CP 34: Environmental Conservation and Management</b>   | <b>CSP 34.1: Afforestation and Agro-forestry</b>              | 5,000,000        | 2,472,725                | 21,000,000       | 9,143,500                    | 6,568,250        | 7,225,075    | 7,947,583    |
|                                                           | <b>CSP: Catchment and Water Shed Conservation</b>             | 6,600,000        | 6,720,000                | 5,100,000        | 6,990,705                    | -                | -            | -            |

| County Programme (CP)                            | County Sub Programme (CSP)                             | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | 1st Revised Budget Estimates | Budget Estimates   | Projections        |                    |
|--------------------------------------------------|--------------------------------------------------------|--------------------|--------------------------|--------------------|------------------------------|--------------------|--------------------|--------------------|
|                                                  |                                                        | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026                 | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                                  |                                                        | Kshs.              | Kshs.                    | Kshs.              | Kshs.                        | Kshs.              | Kshs.              | Kshs.              |
|                                                  | CSP: Nature-Based Livelihoods                          | -                  | -                        | -                  | -                            | -                  | -                  | -                  |
| CP 35: Natural Resource Management               | CSP 35.1: Promotion of livelihood Diversification      | -                  | -                        | 2,000,000          | 2,000,000                    | 5,000,000          | 5,500,000          | 6,050,000          |
| CP 36: Climate Change Mitigation and Adaptation  | CSP 36.1: Climate Change Mitigation and Resilience     | 486,101,083        | 442,233,404              | 484,000,000        | 484,000,000                  | 277,000,000        | 304,700,000        | 335,170,000        |
| CP 37 : Irrigation and Land Reclamation Services | CSP 37.1: Development of Irrigation Infrastructure     | 5,000,000          | -                        | -                  | 500,000                      | 21,460,951         | 23,607,046         | 25,967,751         |
|                                                  | CSP: Irrigation Farmer and Institution Support Service | 2,000,000          | 3,925,275                | -                  | 3,920,475                    | -                  | -                  | -                  |
| CP 38: Energy Development                        | CSP 38.1: Rural Electrification                        | 36,900,000         | 34,000,000               | -                  | 44,700,000                   | 35,000,000         | 38,500,000         | 42,350,000         |
|                                                  | CSP 38.2: Renewable Energy Development                 | 13,500,000         | 44,735,530               | 37,000,000         | 74,355,516                   | 14,142,850         | 15,557,135         | 17,112,849         |
| <b>Total Vote</b>                                |                                                        | <b>924,176,738</b> | <b>1,017,867,020</b>     | <b>889,356,286</b> | <b>1,049,083,173</b>         | <b>685,243,424</b> | <b>753,767,766</b> | <b>829,144,543</b> |

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

| Expenditure Category                | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Budget Projections |                    |
|-------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|
|                                     | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                     | Kshs.              | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.              | Kshs.              |
| <b>Current Expenditure</b>          | <b>136,125,655</b> | <b>151,654,907</b>       | <b>166,856,286</b> | <b>158,655,750</b>       | <b>125,146,678</b> | <b>137,661,346</b> | <b>151,427,480</b> |
| Compensation to Employees           | 75,240,878         | 92,668,545               | 94,152,036         | 94,152,036               | 104,316,451        | 114,748,096        | 126,222,906        |
| Use of Goods and Services           | 57,407,552         | 55,986,362               | 70,304,074         | 64,503,714               | 20,830,227         | 22,913,250         | 25,204,575         |
| Acquisition of Non-Financial Assets | 3,477,225          | 3,000,000                | 2,400,176          | -                        | -                  | -                  | -                  |
| Grants, transfers and subsidies     | -                  | -                        | -                  | -                        | -                  | -                  | -                  |
| <b>Capital Expenditure</b>          | <b>788,051,083</b> | <b>866,212,113</b>       | <b>722,500,000</b> | <b>890,427,422</b>       | <b>560,096,746</b> | <b>616,106,421</b> | <b>677,717,063</b> |
| Acquisition of Non-Financial Assets | 301,950,000        | 423,978,709              | 238,500,000        | 406,427,422              | 283,096,746        | 311,406,421        | 342,547,063        |
| Grants, transfers and subsidies     | 486,101,083        | 442,233,404              | 484,000,000        | 484,000,000              | 277,000,000        | 304,700,000        | 335,170,000        |
| <b>Total Expenditure</b>            | <b>924,176,738</b> | <b>1,017,867,020</b>     | <b>889,356,286</b> | <b>1,049,083,173</b>     | <b>685,243,424</b> | <b>753,767,766</b> | <b>829,144,543</b> |

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

| County Programme (CP)                              | County Sub Programme (CSP)                | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |             |
|----------------------------------------------------|-------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------|
|                                                    |                                           | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.       |
| CP 31: General Administrative and support services | CSP 31.1: Administrative support services | 136,125,655                   | 151,654,907                           | 166,856,286                   | 158,655,750                               | 125,146,678                   | 137,661,346                                       | 151,427,480 |
|                                                    | Compensation to Employees                 | 75,240,878                    | 92,668,545                            | 94,152,036                    | 94,152,036                                | 104,316,451                   | 114,748,096                                       | 126,222,906 |
|                                                    | Use of Goods and Services                 | 57,407,552                    | 55,986,362                            | 70,304,074                    | 64,503,714                                | 20,830,227                    | 22,913,250                                        | 25,204,575  |
|                                                    | Acquisition of Non-Financial Assets       | 3,477,225                     | 3,000,000                             | 2,400,176                     | -                                         | -                             | -                                                 | -           |

| County Programme (CP)                            | County Sub Programme (CSP)                           | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |             |
|--------------------------------------------------|------------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------|
|                                                  |                                                      | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.       |
| CP 32: Water Supply Services                     | CSP 32.1: Urban Water Infrastructure Development     | 20,000,000                    | 18,945,000                            | 40,000,000                    | 20,000,000                                | 15,000,000                    | 16,500,000                                        | 18,150,000  |
|                                                  | Acquisition of Non-Financial Assets                  | 20,000,000                    | 18,945,000                            | 40,000,000                    | 20,000,000                                | 15,000,000                    | 16,500,000                                        | 18,150,000  |
|                                                  | CSP 32.2: Rural Water Infrastructure Development     | 212,950,000                   | 297,341,810                           | 133,400,000                   | 184,624,181                               | 150,322,075                   | 165,354,283                                       | 181,889,711 |
|                                                  | Acquisition of Non-Financial Assets                  | 212,950,000                   | 297,341,810                           | 133,400,000                   | 184,624,181                               | 150,322,075                   | 165,354,283                                       | 181,889,711 |
|                                                  | CSP 32.3: Operations and Maintenance of Water System | -                             | 15,838,369                            | -                             | 60,193,046                                | 15,632,620                    | 17,195,882                                        | 18,915,470  |
|                                                  | Acquisition of Non-Financial Assets                  | -                             | 15,838,369                            | -                             | 60,193,046                                | 15,632,620                    | 17,195,882                                        | 18,915,470  |
| CP 33: Environmental Management and Protection   | CSP 33.1: Environmental Health and Management        | -                             | -                                     | -                             | -                                         | 19,970,000                    | 21,967,000                                        | 24,163,700  |
|                                                  | Acquisition of Non-Financial Assets                  | -                             | -                                     | -                             | -                                         | 19,970,000                    | 21,967,000                                        | 24,163,700  |
| CP : Sewerage Services                           | CSP : Development of Sewerage Infrastructure         | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
|                                                  | Acquisition of Non-Financial Assets                  | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
| CP 34: Environmental Conservation and Management | CSP 34.1: Afforestation and Agro-forestry            | 5,000,000                     | 2,472,725                             | 21,000,000                    | 9,143,500                                 | 6,568,250                     | 7,225,075                                         | 7,947,583   |
|                                                  | Acquisition of Non-Financial Assets                  | 5,000,000                     | 2,472,725                             | 21,000,000                    | 9,143,500                                 | 6,568,250                     | 7,225,075                                         | 7,947,583   |
|                                                  | CSP: Catchment and Watershed Conservation            | 6,600,000                     | 6,720,000                             | 5,100,000                     | 6,990,705                                 | -                             | -                                                 | -           |
|                                                  | Acquisition of Non-Financial Assets                  | 6,600,000                     | 6,720,000                             | 5,100,000                     | 6,990,705                                 | -                             | -                                                 | -           |
|                                                  | CSP: Nature-Based Livelihoods                        | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
|                                                  | Acquisition of Non-Financial Assets                  | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
| CP 35: Natural Resource Management               | CSP 35.1: Promotion of livelihood Diversification    | -                             | -                                     | 2,000,000                     | 2,000,000                                 | 5,000,000                     | 5,500,000                                         | 6,050,000   |
|                                                  | Acquisition of Non-Financial Assets                  | -                             | -                                     | 2,000,000                     | 2,000,000                                 | 5,000,000                     | 5,500,000                                         | 6,050,000   |
| CP 36: Climate Change Mitigation and Adaptation  | CSP 36.1: Climate Change Mitigation and Resilience   | 486,101,083                   | 442,233,404                           | 484,000,000                   | 484,000,000                               | 277,000,000                   | 304,700,000                                       | 335,170,000 |
|                                                  | Grants, transfers and subsidies                      | 486,101,083                   | 442,233,404                           | 484,000,000                   | 484,000,000                               | 277,000,000                   | 304,700,000                                       | 335,170,000 |
| CP 37: Irrigation and                            | CSP 37.1: Development                                | 5,000,000                     | -                                     | -                             | 500,000                                   | 21,460,951                    | 23,607,046                                        | 25,967,751  |

| County Programme (CP)     | County Sub Programme (CSP)                             | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |             |
|---------------------------|--------------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------|
|                           |                                                        | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.       |
| Land Reclamation Services | of Irrigation Infrastructure                           |                               |                                       |                               |                                           |                               |                                                   |             |
|                           | Acquisition of Non-Financial Assets                    | 5,000,000                     | -                                     | -                             | 500,000                                   | 21,460,951                    | 23,607,046                                        | 25,967,751  |
|                           | CSP: Irrigation Farmer and Institution Support Service | 2,000,000                     | 3,925,275                             | -                             | 3,920,475                                 | -                             | -                                                 | -           |
|                           | Acquisition of Non-Financial Assets                    | 2,000,000                     | 3,925,275                             | -                             | 3,920,475                                 | -                             | -                                                 | -           |
| CP 38: Energy Development | CSP 38.1: Rural Electrification                        | 36,900,000                    | 34,000,000                            | -                             | 44,700,000                                | 35,000,000                    | 38,500,000                                        | 42,350,000  |
|                           | Acquisition of Non-Financial Assets                    | 36,900,000                    | 34,000,000                            | -                             | 44,700,000                                | 35,000,000                    | 38,500,000                                        | 42,350,000  |
|                           | CSP 38.1: Renewable Energy Development                 | 13,500,000                    | 44,735,530                            | 37,000,000                    | 74,355,516                                | 14,142,850                    | 15,557,135                                        | 17,112,849  |
|                           | Acquisition of Non-Financial Assets                    | 13,500,000                    | 44,735,530                            | 37,000,000                    | 74,355,516                                | 14,142,850                    | 15,557,135                                        | 17,112,849  |
| Total Vote                |                                                        | 924,176,738                   | 1,017,867,020                         | 889,356,286                   | 1,049,083,173                             | 685,243,424                   | 753,767,766                                       | 829,144,543 |

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

| NO. | Designation                             | Job Group | Staff NO | FY 2026/2027 | Projection 2027/2028 | Projection 2028/2029 |
|-----|-----------------------------------------|-----------|----------|--------------|----------------------|----------------------|
| 1   | Member - County Executive Committee     | 8         | 1        | 5,561,668    | 5,839,751            | 6,131,739            |
| 2   | County Chief Officer                    | S         | 2        | 5,832,760    | 6,124,398            | 6,430,618            |
| 3   | Director Climate Change                 | R         | 1        | 2,417,636    | 2,538,518            | 2,665,444            |
| 4   | Director Energy                         | R         | 1        | 2,483,006    | 2,607,156            | 2,737,514            |
| 5   | Director Environment                    | R         | 1        | 2,785,771    | 2,925,060            | 3,071,313            |
| 6   | Director Irrigation                     | R         | 1        | 2,785,771    | 2,925,060            | 3,071,313            |
| 7   | Director natural resource               | R         | 1        | 2,483,006    | 2,607,156            | 2,737,514            |
| 8   | Director Water & Sewerage               | R         | 1        | 2,785,771    | 2,925,060            | 3,071,313            |
| 9   | Deputy Director Energy                  | Q         | 1        | 1,766,967    | 1,855,315            | 1,948,081            |
| 10  | Deputy Director- Environment            | Q         | 1        | 1,789,090    | 1,878,545            | 1,972,472            |
| 11  | Deputy Director- Irrigation             | Q         | 1        | 1,789,090    | 1,878,545            | 1,972,472            |
| 12  | Deputy director water services          | Q         | 1        | 1,780,018    | 1,869,019            | 1,962,470            |
| 13  | Environment Officer                     | Q         | 1        | 1,781,709    | 1,870,794            | 1,964,334            |
| 14  | Principal Superintendent Groundwater    | N         | 1        | 1,498,052    | 1,572,955            | 1,651,602            |
| 15  | Chief Superintendent Groundwater        | M         | 3        | 3,519,441    | 3,695,413            | 3,880,184            |
| 16  | Chief Superintendent Mechanical (MVP)   | M         | 1        | 1,183,571    | 1,242,750            | 1,304,887            |
| 17  | Engineer [1], Mechanical                | L         | 2        | 2,547,368    | 2,674,736            | 2,808,473            |
| 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    | 1,135,322            | 1,192,088            |
| 20  | Senior Superintendent Water             | L         | 1        | 1,045,454    | 1,097,727            | 1,152,613            |
| 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    | 1,942,265            | 2,039,378            |
| 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                     | K         | 6        | 5,150,695    | 5,408,230            | 5,678,641            |
| 26  | Geographical Information System Officer | K         | 2        | 1,849,776    | 1,942,265            | 2,039,378            |
| 27  | ICT Officer                             | K         | 3        | 2,759,808    | 2,897,798            | 3,042,688            |
| 28  | Senior Chargehand Building              | K         | 1        | 857,234      | 900,096              | 945,100              |
| 29  | Superintendent Groundwater              | K         | 1        | 845,941      | 888,238              | 932,650              |

| NO. | Designation                                   | Job Group | Staff NO   | FY 2026/2027       | Projection 2027/2028 | Projection 2028/2029 |
|-----|-----------------------------------------------|-----------|------------|--------------------|----------------------|----------------------|
| 30  | ICT Assistant [3]                             | H         | 2          | 1,188,944          | 1,248,391            | 1,310,811            |
| 31  | Instructor III                                | H         | 1          | 664,113            | 697,319              | 732,185              |
| 32  | Senior Community Development Assistant        | H         | 1          | 969,017            | 1,017,468            | 1,068,341            |
| 33  | Water Supply Operator (WSO)                   | H         | 12         | 5,770,093          | 6,058,598            | 6,361,528            |
| 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         | 10         | 7,077,430          | 7,431,302            | 7,802,867            |
| 38  | Cleaning Supervisor[2a]                       | F         | 2          | 795,426            | 835,197              | 876,957              |
| 39  | Clerical Officer [1]                          | F         | 1          | 790,299            | 829,814              | 871,305              |
| 40  | Artisan [1]                                   | E         | 2          | 1,727,549          | 1,813,926            | 1,904,623            |
| 41  | Fireman [1]                                   | E         | 1          | 843,315            | 885,481              | 929,755              |
| 42  | Plumber III                                   | E         | 15         | 7,429,277          | 7,800,741            | 8,190,778            |
| 43  | Support Staff Supervisor                      | E         | 1          | 388,553            | 407,981              | 428,380              |
| 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            | 772,566              | 811,194              |
| 48  | Senior Market Attendant                       | B         | 1          | 759,996            | 797,996              | 837,896              |
|     | <b>Sub-Total</b>                              |           | <b>101</b> | <b>101,103,126</b> | <b>106,158,282</b>   | <b>111,466,196</b>   |
|     | Temporary Employees                           |           |            | 3,213,325          | 3,213,325            | 3,213,325            |
|     | <b>Grand Total</b>                            |           | <b>101</b> | <b>104,316,451</b> | <b>109,371,607</b>   | <b>114,679,521</b>   |

### Itemized recurrent

| 11. Water, Environment, Irrigation, Natural Resources and Climate Change |          |                                                                       |                          |                  |                          |                  |                            |              |
|--------------------------------------------------------------------------|----------|-----------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                                               | GFS CODE | TITLE AND DETAILS                                                     | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                                          |          |                                                                       | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                                          |          |                                                                       | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                                                          |          | Compensation to Employees                                             | 92,668,545               | 94,152,036       | 94,152,036               | 104,316,451      | 114,748,096                | 126,222,906  |
|                                                                          | 2110100  | Basic salary+ Permanent Employees                                     | 58,060,944               | 61,019,197       | 61,019,197               | 71,183,612       | 78,301,973                 | 86,132,171   |
|                                                                          | 2110101  | Basic Salary civil services                                           | 58,060,944               | 61,019,197       | 61,019,197               | 71,183,612       | 78,301,973                 | 86,132,171   |
|                                                                          | 2110200  | Basic Wages - Temporary Employees                                     | 3,019,960                | 3,213,325        | 3,213,325                | 3,213,325        | 3,534,658                  | 3,888,123    |
|                                                                          | 2110202  | Casual Labour - Others                                                | 3,019,960                | 3,213,325        | 3,213,325                | 3,213,325        | 3,534,658                  | 3,888,123    |
|                                                                          | 2110300  | Personal Allowance +Paid as Part of Salary                            | 20,864,398               | 19,806,090       | 19,806,090               | 19,806,090       | 21,786,699                 | 23,965,369   |
|                                                                          | 2110301  | House Allowance                                                       | 12,892,308               | 12,819,840       | 12,749,840               | 12,819,840       | 14,101,824                 | 15,512,006   |
|                                                                          | 2110314  | Transport Allowance                                                   | 6,842,784                | 6,108,000        | 6,108,000                | 6,108,000        | 6,718,800                  | 7,390,680    |
|                                                                          | 2110315  | Extraneous Allowance                                                  | 2,400                    | -                | 10,000                   | -                | -                          | -            |
|                                                                          | 2110318  | Non Practicing Allowance                                              | 60,000                   | -                | 60,000                   | -                | -                          | -            |
|                                                                          | 2110320  | Leave Allowance                                                       | 1,066,906                | 878,250          | 878,250                  | 878,250          | 966,075                    | 1,062,683    |
|                                                                          | 2120100  | Employer Contributions to Compulsory National Social Security Schemes | 10,723,243               | 10,113,424       | 10,113,424               | 10,113,424       | 11,124,766                 | 12,237,243   |
|                                                                          | 2120103  | pension                                                               | 9,448,698                | 8,901,045        | 8,901,045                | 8,901,045        | 9,791,150                  | 10,770,264   |
|                                                                          | 2120103  | Housing Levy                                                          | 1,274,545                | 1,212,379        | 1,212,379                | 1,212,379        | 1,333,617                  | 1,466,979    |
| Headquarters                                                             |          | Use of Goods and Services                                             | 47,927,668               | 60,472,875       | 58,082,865               | 20,830,227       | 22,913,250                 | 25,204,575   |
|                                                                          | 2210100  | Utilities Supplies and Services                                       | 12,107,589               | 20,026,540       | 16,375,314               | 6,030,000        | 6,633,000                  | 7,296,300    |
|                                                                          | 2210101  | Electricity Expenses                                                  | 12,081,209               | 20,010,000       | 15,358,774               | 6,000,000        | 6,600,000                  | 7,260,000    |
|                                                                          | 2210102  | Water and Sewerage charges(Water Resource Authority)                  | 26,380                   | 16,540           | 1,016,540                | 30,000           | 33,000                     | 36,300       |
|                                                                          | 2210200  | Communication Supplies and Services                                   | -                        | 120,000          | -                        | -                | -                          | -            |
|                                                                          | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                 | -                        | 100,000          | -                        | -                | -                          | -            |
|                                                                          | 2210203  | Courier and Postal Services                                           | -                        | 20,000           | -                        | -                | -                          | -            |
|                                                                          | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs       | 4,120,651                | 2,000,000        | 1,500,000                | 2,000,000        | 2,200,000                  | 2,420,000    |

| 11. Water, Environment, Irrigation, Natural Resources and Climate Change |                |                                                                                                  |                          |                    |                          |                    |                            |                    |
|--------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------|--------------------------|--------------------|--------------------------|--------------------|----------------------------|--------------------|
| DEPARTMENT                                                               | GFS CODE       | TITLE AND DETAILS                                                                                | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|                                                                          |                |                                                                                                  | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                                                                          |                |                                                                                                  | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.                      | Kshs.              |
|                                                                          | 2210301        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                                  | 2,978,466                | 500,000            | 800,000                  | 400,000            | 440,000                    | 484,000            |
|                                                                          | 2210302        | Accommodation +domestic                                                                          | 512,853                  | 700,000            | 300,000                  | 600,000            | 660,000                    | 726,000            |
|                                                                          | 2210303        | Daily Subsistence Allowances                                                                     | 629,332                  | 800,000            | 400,000                  | 1,000,000          | 1,100,000                  | 1,210,000          |
|                                                                          | <b>2210400</b> | <b>Foreign Travel and Subsistence, and Other Transportation Costs</b>                            | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                                          | 2210401        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                                  | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                                          | 2210402        | Accommodation +Foreign                                                                           | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                                          | <b>2210500</b> | <b>Printing , Advertising and Information Supplies and Services</b>                              | <b>1,591,900</b>         | <b>1,531,835</b>   | <b>612,000</b>           | <b>650,000</b>     | <b>715,000</b>             | <b>786,500</b>     |
|                                                                          | 2210504        | Advertising awareness                                                                            | 1,591,900                | 1,531,835          | 612,000                  | 650,000            | 715,000                    | 786,500            |
|                                                                          | <b>2210700</b> | <b>Training Expenses</b>                                                                         | <b>11,253,466</b>        | <b>11,411,000</b>  | <b>24,000,000</b>        | <b>550,000</b>     | <b>605,000</b>             | <b>665,500</b>     |
|                                                                          | 2210708        | Trainer allowance                                                                                | 50,000                   | 50,000             | 2,000,000                | 150,000            | 165,000                    | 181,500            |
|                                                                          | 2210710        | Accommodation                                                                                    | 63,800                   | 135,000            | 1,000,000                | 200,000            | 220,000                    | 242,000            |
|                                                                          | 2210711        | Tuition fees                                                                                     | 139,666                  | 226,000            | -                        | 200,000            | 220,000                    | 242,000            |
|                                                                          | 2210799        | Financing Locally-Led Climate Action Program(fLLoCA)-County Climate Institutional support (CCIS) | 11,000,000               | 11,000,000         | 21,000,000               | -                  | -                          | -                  |
|                                                                          | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                                         | <b>695,460</b>           | <b>1,572,500</b>   | <b>1,959,965</b>         | <b>2,000,000</b>   | <b>2,200,000</b>           | <b>2,420,000</b>   |
|                                                                          | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks                            | 340,526                  | 1,032,000          | 1,795,550                | 1,500,000          | 1,650,000                  | 1,815,000          |
|                                                                          | 2210802        | Board, committees, conferences & seminars                                                        | 354,934                  | 540,500            | 164,415                  | 500,000            | 550,000                    | 605,000            |
|                                                                          | <b>2211000</b> | <b>Specialised Materials and Supplies</b>                                                        | <b>6,210,609</b>         | <b>12,320,000</b>  | <b>8,708,112</b>         | <b>4,010,087</b>   | <b>4,411,096</b>           | <b>4,852,205</b>   |
|                                                                          | 2211005        | Chemicals and Industrial Gases                                                                   | 6,210,609                | 12,020,000         | 8,708,112                | 4,010,087          | 4,411,096                  | 4,852,205          |
|                                                                          | 2211016        | Purchase of Uniforms and Clothing + Staff                                                        | -                        | 300,000            | -                        | -                  | -                          | -                  |
|                                                                          | <b>2211100</b> | <b>Office and General Supplies and Services</b>                                                  | <b>720,525</b>           | <b>1,035,000</b>   | <b>635,000</b>           | <b>1,000,000</b>   | <b>1,100,000</b>           | <b>1,210,000</b>   |
|                                                                          | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.)                    | 159,126                  | 635,000            | 435,000                  | 600,000            | 660,000                    | 726,000            |
|                                                                          | 2211102        | Supplies and Accessories for Computers and Printers                                              | 389,666                  | 200,000            | -                        | -                  | -                          | -                  |
|                                                                          | 2211103        | Sanitary and cleaning materials,                                                                 | 171,733                  | 200,000            | 200,000                  | 400,000            | 440,000                    | 484,000            |
|                                                                          | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                                   | <b>1,575,135</b>         | <b>500,000</b>     | <b>1,050,000</b>         | -                  | -                          | -                  |
|                                                                          | 2211201        | Refined Fuels and Lubricants for Transport                                                       | 1,575,135                | 500,000            | 1,050,000                | -                  | -                          | -                  |
|                                                                          | <b>2211300</b> | <b>Other Operating Expenses</b>                                                                  | <b>5,869,535</b>         | <b>4,680,000</b>   | <b>1,642,475</b>         | <b>3,890,140</b>   | <b>4,279,154</b>           | <b>4,707,069</b>   |
|                                                                          | 2211305        | Contracted Guards and Cleaning Services                                                          | 4,537,535                | 3,880,000          | 1,342,475                | 3,390,140          | 3,729,154                  | 4,102,069          |
|                                                                          | 2211306        | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies                         | 800,000                  | 800,000            | 300,000                  | 500,000            | 550,000                    | 605,000            |
|                                                                          | 2211310        | Contracted Professional Services                                                                 | 532,000                  | -                  | -                        | -                  | -                          | -                  |
|                                                                          | <b>2220100</b> | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>                              | <b>703,466</b>           | <b>1,526,000</b>   | <b>600,000</b>           | <b>700,000</b>     | <b>770,000</b>             | <b>847,000</b>     |
|                                                                          | 2220101        | Maintenance Expenses + Motor Vehicles                                                            | 703,466                  | 1,526,000          | 600,000                  | 700,000            | 770,000                    | 847,000            |
|                                                                          | <b>2220200</b> | <b>Routine Maintenance + Other Assets</b>                                                        | <b>3,079,332</b>         | <b>3,750,000</b>   | <b>1,000,000</b>         | -                  | -                          | -                  |
|                                                                          | 2220201        | Maintenance of Plant, Machinery and Equipment (including lifts)                                  | 3,079,332                | 3,500,000          | 1,000,000                | -                  | -                          | -                  |
|                                                                          | 2220202        | Maintenance of Office Furniture and Equipment                                                    | -                        | 250,000            | -                        | -                  | -                          | -                  |
|                                                                          |                | <b>Acquisition of Nonfinancial Assets</b>                                                        | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                                          | <b>3111000</b> | <b>Purchase of Office Furniture and General Equipment</b>                                        | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                                          | 3111001        | Purchase of Office Furniture and Fittings                                                        | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                                          | 3111002        | Purchase of Computers, Printers and other IT Equipment                                           | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                                          |                | <b>Sub Total</b>                                                                                 | <b>140,596,213</b>       | <b>154,624,911</b> | <b>152,234,901</b>       | <b>125,146,678</b> | <b>137,661,346</b>         | <b>151,427,480</b> |
| <b>WATER</b>                                                             |                | <b>Use of Goods and Services</b>                                                                 | <b>2,650,044</b>         | <b>1,988,400</b>   | <b>1,214,300</b>         | -                  | -                          | -                  |

| 11. Water, Environment, Irrigation, Natural Resources and Climate Change |          |                                                                               |                          |                  |                          |                  |                            |              |
|--------------------------------------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                                               | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                                          |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                                          |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                                                          | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | 1,373,280                | 709,700          | 509,700                  | -                | -                          | -            |
|                                                                          | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 281,386                  | 145,500          | 145,500                  | -                | -                          | -            |
|                                                                          | 2210302  | Accommodation +domestic                                                       | 488,029                  | 252,000          | 152,000                  | -                | -                          | -            |
|                                                                          | 2210303  | Daily Subsistence Allowances                                                  | 603,865                  | 312,200          | 212,200                  | -                | -                          | -            |
|                                                                          | 2210700  | <b>Training Expenses</b>                                                      | 60,000                   | 261,100          | 204,600                  | -                | -                          | -            |
|                                                                          | 2210708  | Trainer allowance                                                             | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2210710  | Accommodation                                                                 | 60,000                   | 156,500          | 100,000                  | -                | -                          | -            |
|                                                                          | 2210711  | Tuition fees                                                                  | -                        | 104,600          | 104,600                  | -                | -                          | -            |
|                                                                          | 2211100  | <b>Office and General Supplies and Services</b>                               | 439,666                  | 317,600          | 250,000                  | -                | -                          | -            |
|                                                                          | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 175,866                  | 317,600          | 250,000                  | -                | -                          | -            |
|                                                                          | 2211102  | Supplies and Accessories for Computers and Printers                           | 263,800                  | -                | -                        | -                | -                          | -            |
|                                                                          | 2211103  | Sanitary and cleaning materials,                                              | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2211200  | <b>Fuel Oil and Lubricants</b>                                                | 425,365                  | 400,000          | 250,000                  | -                | -                          | -            |
|                                                                          | 2211201  | Refined Fuels and Lubricants for Transport                                    | 425,365                  | 400,000          | 250,000                  | -                | -                          | -            |
|                                                                          | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>           | 351,733                  | 300,000          | -                        | -                | -                          | -            |
|                                                                          | 2220101  | Maintenance Expenses + Motor Vehicles                                         | 351,733                  | 300,000          | -                        | -                | -                          | -            |
|                                                                          |          | <b>Acquisition OF Non-Financial Assets</b>                                    | 3,000,000                | 2,400,176        | -                        | -                | -                          | -            |
|                                                                          | 3111000  | <b>Purchase of Office Furniture and General Equipment</b>                     | 3,000,000                | 2,400,176        | -                        | -                | -                          | -            |
|                                                                          | 3111002  | Purchase of Computers, Printers and other IT Equipment                        | 3,000,000                | 2,400,176        | -                        | -                | -                          | -            |
|                                                                          |          | <b>Sub Total</b>                                                              | 5,650,044                | 4,388,576        | 1,214,300                | -                | -                          | -            |
| IRRIGATION                                                               |          | <b>Use of Goods and Services</b>                                              | 1,477,277                | 1,730,799        | 918,549                  | -                | -                          | -            |
|                                                                          | 2210100  | <b>Utilities Supplies and Services</b>                                        | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2210101  | Electricity Expenses                                                          | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2210200  | <b>Communication Supplies and Services</b>                                    | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2210203  | Courier and Postal Services                                                   | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | 835,365                  | 400,300          | 305,300                  | -                | -                          | -            |
|                                                                          | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 175,866                  | 100,000          | 75,000                   | -                | -                          | -            |
|                                                                          | 2210302  | Accommodation +domestic                                                       | 307,766                  | 140,300          | 110,300                  | -                | -                          | -            |
|                                                                          | 2210303  | Daily Subsistence Allowances                                                  | 351,733                  | 160,000          | 120,000                  | -                | -                          | -            |
|                                                                          | 2210800  | <b>Hospitality Supplies and Services</b>                                      | 466,046                  | 430,499          | 263,249                  | -                | -                          | -            |
|                                                                          | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 202,246                  | 230,499          | 37,999                   | -                | -                          | -            |
|                                                                          | 2210802  | Board, committees, conferences & seminars                                     | 263,800                  | 200,000          | 225,250                  | -                | -                          | -            |
|                                                                          | 2211100  | <b>Office and General Supplies and Services</b>                               | 175,866                  | 150,000          | 150,000                  | -                | -                          | -            |
|                                                                          | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 175,866                  | 100,000          | 100,000                  | -                | -                          | -            |
|                                                                          | 2211102  | Supplies and Accessories for Computers and Printers                           | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2211103  | Sanitary and cleaning materials,                                              | -                        | 50,000           | 50,000                   | -                | -                          | -            |
|                                                                          | 2211200  | <b>Fuel Oil and Lubricants</b>                                                | -                        | 400,000          | 200,000                  | -                | -                          | -            |
|                                                                          | 2211201  | Refined Fuels and Lubricants for Transport                                    | -                        | 400,000          | 200,000                  | -                | -                          | -            |
|                                                                          | 2211300  | <b>Other Operating Expenses</b>                                               | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2211310  | Contracted Professional Services                                              | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2211320  | Temporary Committee expenses                                                  | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>           | -                        | 350,000          | -                        | -                | -                          | -            |
|                                                                          | 2220101  | Maintenance Expenses + Motor Vehicles                                         | -                        | 350,000          | -                        | -                | -                          | -            |

| 11. Water, Environment, Irrigation, Natural Resources and Climate Change |          |                                                                                  |                                |                     |                                |                     |                               |              |
|--------------------------------------------------------------------------|----------|----------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|-------------------------------|--------------|
| DEPARTMENT                                                               | GFS CODE | TITLE AND DETAILS                                                                | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET<br>ESTIMATES |              |
|                                                                          |          |                                                                                  | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028                  | FY 2028/2029 |
|                                                                          |          |                                                                                  | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                         | Kshs.        |
|                                                                          | 2220200  | Routine Maintenance + Other Assets                                               | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2220202  | Maintenance of Office Furniture and Equipment                                    | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          |          | Sub Total                                                                        | 1,477,277                      | 1,730,799           | 918,549                        | -                   | -                             | -            |
| ENVIRONMENT                                                              |          | Use of Goods and Services                                                        | 1,190,050                      | 1,615,000           | 815,000                        | -                   | -                             | -            |
|                                                                          | 2210200  | Communication Supplies and Services                                              | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                            | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs                  | 514,184                        | 915,000             | 415,000                        | -                   | -                             | -            |
|                                                                          | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                  | 139,666                        | 250,000             | 100,000                        | -                   | -                             | -            |
|                                                                          | 2210302  | Accommodation +domestic                                                          | 171,052                        | 365,000             | 165,000                        | -                   | -                             | -            |
|                                                                          | 2210303  | Daily Subsistence Allowances                                                     | 203,466                        | 300,000             | 150,000                        | -                   | -                             | -            |
|                                                                          | 2210700  | Training Expenses                                                                | -                              | 200,000             | 200,000                        | -                   | -                             | -            |
|                                                                          | 2210708  | Trainer allowance                                                                | -                              | 50,000              | 50,000                         | -                   | -                             | -            |
|                                                                          | 2210710  | Accommodation                                                                    | -                              | 150,000             | 150,000                        | -                   | -                             | -            |
|                                                                          | 2210799  | Environmental education and awareness                                            | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2211000  | Specialized materials and supplies                                               | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2211016  | Purchase of uniforms and clothing for staff                                      | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2211100  | Office and General Supplies and Services                                         | 175,866                        | 100,000             | -                              | -                   | -                             | -            |
|                                                                          | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.)    | 175,866                        | 100,000             | -                              | -                   | -                             | -            |
|                                                                          | 2211103  | Sanitary and cleaning materials,                                                 | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2211199  | Office and General Supplies - Banners, Posters, pull-ups, manuals and guidelines | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2211200  | Fuel Oil and Lubricants                                                          | -                              | 400,000             | 200,000                        | -                   | -                             | -            |
|                                                                          | 2211201  | Refined Fuels and Lubricants for Transport                                       | -                              | 400,000             | 200,000                        | -                   | -                             | -            |
|                                                                          | 2211300  | Other Operating Expenses                                                         | 500,000                        | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2211311  | Contracted Technical Services                                                    | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2211320  | Temporary Committee expenses                                                     | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2211322  | Binding of Records                                                               | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2211399  | Development of State of Environment Report                                       | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2211399  | County Environment Action Plan                                                   | 500,000                        | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2220200  | Routine Maintenance + Other Assets                                               | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2220205  | Maintenance of Buildings and Stations ++ Non-residential                         | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          |          | Sub Total                                                                        | 1,190,050                      | 1,615,000           | 815,000                        | -                   | -                             | -            |
| ENERGY                                                                   |          | Use of Goods and Services                                                        | 1,401,464                      | 2,341,000           | 1,772,000                      | -                   | -                             | -            |
|                                                                          | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs                  | 778,165                        | 565,000             | 365,000                        | -                   | -                             | -            |
|                                                                          | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                  | 175,866                        | 100,000             | 75,000                         | -                   | -                             | -            |
|                                                                          | 2210302  | Accommodation +domestic                                                          | 251,733                        | 180,000             | 100,000                        | -                   | -                             | -            |
|                                                                          | 2210303  | Daily Subsistence Allowances                                                     | 350,566                        | 285,000             | 190,000                        | -                   | -                             | -            |
|                                                                          | 2210700  | Training Expenses                                                                | -                              | 249,000             | 230,000                        | -                   | -                             | -            |
|                                                                          | 2210710  | Accommodation                                                                    | -                              | 113,000             | 100,000                        | -                   | -                             | -            |
|                                                                          | 2210711  | Tuition fees                                                                     | -                              | 136,000             | 130,000                        | -                   | -                             | -            |
|                                                                          | 2210800  | Hospitality Supplies and Services                                                | 491,399                        | 647,000             | 447,000                        | -                   | -                             | -            |
|                                                                          | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks            | 491,399                        | 647,000             | 447,000                        | -                   | -                             | -            |
|                                                                          | 2211000  | Specialised Materials and Supplies                                               | -                              | -                   | -                              | -                   | -                             | -            |
|                                                                          | 2211016  | Purchase of Uniforms and Clothing + Staff                                        | -                              | -                   | -                              | -                   | -                             | -            |

| 11. Water, Environment, Irrigation, Natural Resources and Climate Change |          |                                                                               |                          |                  |                          |                  |                            |              |
|--------------------------------------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                                               | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                                          |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                                          |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                                                          | 2211100  | Office and General Supplies and Services                                      | 131,900                  | 100,000          | 100,000                  | -                | -                          | -            |
|                                                                          | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 131,900                  | 100,000          | 100,000                  | -                | -                          | -            |
|                                                                          | 2211200  | Fuel Oil and Lubricants                                                       | -                        | 400,000          | 250,000                  | -                | -                          | -            |
|                                                                          | 2211201  | Refined Fuels and Lubricants for Transport                                    | -                        | 400,000          | 250,000                  | -                | -                          | -            |
|                                                                          | 2220100  | Routine Maintenance + Vehicles and Other Transport Equipment                  | -                        | 380,000          | 380,000                  | -                | -                          | -            |
|                                                                          | 2220101  | Maintenance Expenses + Motor Vehicles                                         | -                        | 380,000          | 380,000                  | -                | -                          | -            |
|                                                                          |          | Gross Expenditure ... Kshs.                                                   | 1,401,464                | 2,341,000        | 1,772,000                | -                | -                          | -            |
| NATURAL RESOURCES                                                        |          | Use of Goods and Services                                                     | 1,007,959                | 1,301,000        | 1,151,000                | -                | -                          | -            |
|                                                                          | 2210200  | Communication Supplies and Services                                           | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                         | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 876,059                  | 391,000          | 391,000                  | -                | -                          | -            |
|                                                                          | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 263,800                  | 75,000           | 75,000                   | -                | -                          | -            |
|                                                                          | 2210302  | Accommodation +domestic                                                       | 228,626                  | 118,000          | 118,000                  | -                | -                          | -            |
|                                                                          | 2210303  | Daily Subsistence Allowances                                                  | 383,633                  | 198,000          | 198,000                  | -                | -                          | -            |
|                                                                          | 2210700  | Training Expenses                                                             | -                        | 260,000          | 260,000                  | -                | -                          | -            |
|                                                                          | 2210708  | Trainer allowance                                                             | -                        | 100,000          | 100,000                  | -                | -                          | -            |
|                                                                          | 2210710  | Accommodation                                                                 | -                        | 160,000          | 160,000                  | -                | -                          | -            |
|                                                                          | 2211100  | Office and General Supplies and Services                                      | 131,900                  | 100,000          | 100,000                  | -                | -                          | -            |
|                                                                          | 2211101  | General Office Supplies                                                       | 131,900                  | 100,000          | 100,000                  | -                | -                          | -            |
|                                                                          | 2211103  | Sanitary and cleaning materials,                                              | -                        | -                | -                        | -                | -                          | -            |
|                                                                          | 2211200  | Fuel Oil and Lubricants                                                       | -                        | 400,000          | 250,000                  | -                | -                          | -            |
|                                                                          | 2211201  | Refined Fuels and Lubricants for Transport                                    | -                        | 400,000          | 250,000                  | -                | -                          | -            |
|                                                                          | 2220100  | Routine Maintenance + Vehicles and Other Transport Equipment                  | -                        | 150,000          | 150,000                  | -                | -                          | -            |
|                                                                          | 2220101  | Maintenance Expenses + Motor Vehicles                                         | -                        | 150,000          | 150,000                  | -                | -                          | -            |
|                                                                          |          | Sub Total                                                                     | 1,007,959                | 1,301,000        | 1,151,000                | -                | -                          | -            |
| CLIMATE CHANGE                                                           |          | Use of Goods and Services                                                     | 331,900                  | 855,000          | 550,000                  | -                | -                          | -            |
|                                                                          | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 200,000                  | 605,000          | 300,000                  | -                | -                          | -            |
|                                                                          | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | -                        | 225,000          | 50,000                   | -                | -                          | -            |
|                                                                          | 2210302  | Accommodation +domestic                                                       | 8,000                    | 180,000          | 100,000                  | -                | -                          | -            |
|                                                                          | 2210303  | Daily Subsistence Allowances                                                  | 192,000                  | 200,000          | 150,000                  | -                | -                          | -            |
|                                                                          | 2210700  | Training Expenses                                                             | -                        | 150,000          | 150,000                  | -                | -                          | -            |
|                                                                          | 2210708  | Trainer allowance                                                             | -                        | 50,000           | 50,000                   | -                | -                          | -            |
|                                                                          | 2210710  | Accommodation                                                                 | -                        | 100,000          | 100,000                  | -                | -                          | -            |
|                                                                          | 2211100  | Office and General Supplies and Services                                      | 131,900                  | 100,000          | 100,000                  | -                | -                          | -            |
|                                                                          | 2211101  | General Office Supplies                                                       | 131,900                  | 100,000          | 100,000                  | -                | -                          | -            |
|                                                                          | 2211103  | Sanitary and cleaning materials,                                              | -                        | -                | -                        | -                | -                          | -            |
|                                                                          |          | Sub Total                                                                     | 331,900                  | 855,000          | 550,000                  | -                | -                          | -            |
|                                                                          |          | Gross Expenditure ... Kshs.                                                   | 151,654,907              | 166,856,286      | 158,655,750              | 125,146,678      | 137,661,346                | 151,427,480  |
|                                                                          |          | Summary of Expenditure by Economic Classification                             |                          |                  |                          |                  |                            |              |
|                                                                          |          | Compensation to Employees                                                     | 92,668,545               | 94,152,036       | 94,152,036               | 104,316,451      | 114,748,096                | 126,222,906  |
|                                                                          |          | Use of Goods and Services                                                     | 55,986,362               | 70,304,074       | 64,503,714               | 20,830,227       | 22,913,250                 | 25,204,575   |
|                                                                          |          | Acquisition of Non-Financial Assets                                           | 3,000,000                | 2,400,176        | -                        | -                | -                          | -            |
|                                                                          |          | Total Recurrent Expenditure                                                   | 151,654,907              | 166,856,286      | 158,655,750              | 125,146,678      | 137,661,346                | 151,427,480  |

## Itemized development

| 11. Department of Water, Irrigation, Environment and Natural Resource |          |                                                                              |         |                          |                    |                          |                    |                            |                    |
|-----------------------------------------------------------------------|----------|------------------------------------------------------------------------------|---------|--------------------------|--------------------|--------------------------|--------------------|----------------------------|--------------------|
| COUNTY DEVELOPMENT BUDGET                                             | GFS CODE | TITLE AND DETAILS                                                            | STATUS  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|                                                                       |          |                                                                              |         | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                                                                       |          |                                                                              |         | Kshs                     | Kshs               | Kshs                     | Kshs               | Kshs                       | Kshs               |
| <b>Programme: Water Supply Services</b>                               |          |                                                                              |         |                          | -                  |                          | -                  |                            |                    |
| Urban Water Infrastructure Development                                | 2630201  | Other Capital Grants and Transfers                                           |         | 15,000,000               | 40,000,000         | 20,000,000               | 15,000,000         | 16,500,000                 | 18,150,000         |
|                                                                       | 3110502  | Water Supplies and Sewerage                                                  | Ongoing | 3,945,000                | -                  | -                        | -                  | -                          | -                  |
| <b>Sub Total</b>                                                      |          |                                                                              |         | <b>18,945,000</b>        | <b>40,000,000</b>  | <b>20,000,000</b>        | <b>15,000,000</b>  | <b>16,500,000</b>          | <b>18,150,000</b>  |
| Rural Water Infrastructure Development                                | 3111502  | Water Supplies and Sewerage                                                  | Ongoing | 297,341,810              | 133,400,000        | 184,624,181              | 150,322,075        | 165,354,283                | 181,889,711        |
| <b>Sub Total</b>                                                      |          |                                                                              |         | <b>297,341,810</b>       | <b>133,400,000</b> | <b>184,624,181</b>       | <b>150,322,075</b> | <b>165,354,283</b>         | <b>181,889,711</b> |
| Operations and Maintenance of Water systems                           | 3110602  | Overhaul of Water Supplies and Sewerage                                      | Ongoing | 15,838,369               | -                  | 60,193,046               | 15,632,620         | 17,195,882                 | 18,915,470         |
| <b>Sub Total</b>                                                      |          |                                                                              |         | <b>15,838,369</b>        | <b>-</b>           | <b>60,193,046</b>        | <b>15,632,620</b>  | <b>17,195,882</b>          | <b>18,915,470</b>  |
| <b>Total</b>                                                          |          |                                                                              |         | <b>332,125,179</b>       | <b>173,400,000</b> | <b>264,817,226</b>       | <b>180,954,695</b> | <b>199,050,165</b>         | <b>218,955,181</b> |
| <b>Programme: Sewerage Services</b>                                   |          |                                                                              |         |                          | -                  |                          | -                  |                            |                    |
| Development of Sewerage Infrastructure                                | 3110602  | Development of Sewerage infrastructure                                       | New     | -                        | -                  | -                        | -                  | -                          | -                  |
| <b>Sub Total</b>                                                      |          |                                                                              |         | <b>-</b>                 | <b>-</b>           | <b>-</b>                 | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| <b>Programme: Environmental Management and Protection</b>             |          |                                                                              |         |                          | -                  |                          | -                  |                            | -                  |
| Environmental Health and Management                                   | 3111305  | Purchase of tree seeds and seedlings                                         | Ongoing | -                        | -                  | -                        | 19,970,000         | 21,967,000                 | 24,163,700         |
|                                                                       | 2211399  | Monitoring of environmental pollution                                        |         | -                        | -                  | -                        | -                  | -                          | -                  |
| <b>Sub Total</b>                                                      |          |                                                                              |         | <b>-</b>                 | <b>-</b>           | <b>-</b>                 | <b>19,970,000</b>  | <b>21,967,000</b>          | <b>24,163,700</b>  |
| <b>Programme: Environmental Conservation and Management</b>           |          |                                                                              |         |                          | -                  |                          | -                  |                            | -                  |
| Afforestation and Agro-forestry                                       | 3111305  | Purchase of tree seeds and seedlings                                         | New     | 2,472,725                | 21,000,000         | 9,143,500                | 6,568,250          | 7,225,075                  | 7,947,583          |
|                                                                       |          |                                                                              |         | <b>2,472,725</b>         | <b>21,000,000</b>  | <b>9,143,500</b>         | <b>6,568,250</b>   | <b>7,225,075</b>           | <b>7,947,583</b>   |
| Catchment and Water shed Conservation                                 | 3111305  | Purchase of tree seeds and seedlings                                         | Ongoing | 1,925,000                | -                  | -                        | -                  | -                          | -                  |
|                                                                       | 3110502  | Protection of Springs                                                        | Ongoing | 4,795,000                | 5,100,000          | 6,990,705                | -                  | -                          | -                  |
| <b>Sub Total</b>                                                      |          |                                                                              |         | <b>6,720,000</b>         | <b>5,100,000</b>   | <b>6,990,705</b>         | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| Nature-Based Livelihoods                                              | 3111305  | Development of Non-Timber Forest Products                                    | Ongoing | -                        | -                  | -                        | -                  | -                          | -                  |
| <b>Sub Total</b>                                                      |          |                                                                              |         | <b>-</b>                 | <b>-</b>           | <b>-</b>                 | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| <b>Total</b>                                                          |          |                                                                              |         | <b>9,192,725</b>         | <b>26,100,000</b>  | <b>16,134,205</b>        | <b>6,568,250</b>   | <b>7,225,075</b>           | <b>7,947,583</b>   |
| <b>Programme: Natural Resource Management</b>                         |          |                                                                              |         |                          |                    |                          |                    |                            |                    |
| Natural Resource Management                                           | 3111305  | Rehabilitation of Degraded sites and conservation of springs and river rides | new     |                          |                    | -                        | 5,000,000          | 5,500,000                  | 6,050,000          |
| Promotion of livelihood Diversification                               | 3111305  | Promotion of livelihood Diversification                                      | new     |                          | 2,000,000          | 2,000,000                | -                  | -                          | -                  |
| <b>Sub Total</b>                                                      |          |                                                                              |         |                          | <b>2,000,000</b>   | <b>2,000,000</b>         | <b>5,000,000</b>   | <b>5,500,000</b>           | <b>6,050,000</b>   |
| <b>Programme: Climate Change Mitigation and Adaptation</b>            |          |                                                                              |         |                          | -                  | -                        | -                  | -                          | -                  |
| Climate Change Mitigation and Resilience                              | 2640503  | Other Capital Grants and Transfers - Financing                               | New     | 52,000,000               | 50,000,000         | 50,000,000               | 60,000,000         | 66,000,000                 | 72,600,000         |

| 11. Department of Water, Irrigation, Environment and Natural Resource |          |                                                                           |         |                          |                    |                          |                    |                            |                    |
|-----------------------------------------------------------------------|----------|---------------------------------------------------------------------------|---------|--------------------------|--------------------|--------------------------|--------------------|----------------------------|--------------------|
| COUNTY DEVELOPMENT BUDGET                                             | GFS CODE | TITLE AND DETAILS                                                         | STATUS  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|                                                                       |          |                                                                           |         | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                                                                       |          |                                                                           |         | Kshs                     | Kshs               | Kshs                     | Kshs               | Kshs                       | Kshs               |
|                                                                       |          | Locally-Led Climate Action Program( FLOCA) county contribution            |         |                          |                    |                          |                    |                            |                    |
|                                                                       | 2640503  | Financing Locally-Led Climate Action Program( FLOCA)                      | New     | 390,233,404              | 434,000,000        | 434,000,000              | 217,000,000        | 238,700,000                | 262,570,000        |
|                                                                       |          | <b>Sub total</b>                                                          |         | <b>442,233,404</b>       | <b>484,000,000</b> | <b>484,000,000</b>       | <b>277,000,000</b> | <b>304,700,000</b>         | <b>335,170,000</b> |
| <b>Programme: Irrigation and Land Reclamation Services</b>            |          |                                                                           |         |                          | -                  | -                        | -                  |                            |                    |
| <b>Development of Irrigation Infrastructure</b>                       | 3111502  | Solarization of irrigation schemes (systems)                              | Ongoing | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                                       | 3110504  | Rehabilitation of irrigation schemes                                      | Ongoing | -                        | -                  | 500,000                  | 11,460,951         | 12,607,046                 | 13,867,751         |
|                                                                       | 3110504  | Development of new irrigation schemes infrastructure                      | New     | -                        | -                  | -                        | 10,000,000         | 11,000,000                 | 12,100,000         |
|                                                                       |          | <b>Sub total</b>                                                          |         | <b>-</b>                 | <b>-</b>           | <b>500,000</b>           | <b>21,460,951</b>  | <b>23,607,046</b>          | <b>25,967,751</b>  |
| <b>Irrigation Farmer and Institution Support Service</b>              | 3111103  | Acquisition and Delivery of Irrigation Equipment                          |         | 3,925,275                | -                  | 3,920,475                | -                  | -                          | -                  |
|                                                                       |          | <b>Sub Total</b>                                                          |         | <b>3,925,275</b>         | <b>-</b>           | <b>3,920,475</b>         | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| <b>Total</b>                                                          |          |                                                                           |         | <b>3,925,275</b>         | <b>-</b>           | <b>4,420,475</b>         | <b>21,460,951</b>  | <b>23,607,046</b>          | <b>25,967,751</b>  |
| <b>Programme: Energy Development</b>                                  |          |                                                                           |         |                          | -                  | -                        | -                  |                            |                    |
| <b>Rural Electrification</b>                                          | 3111011  | Installation of Transformers and project publicity                        | Ongoing | 34,000,000               | -                  | 44,700,000               | 35,000,000         | 38,500,000                 | 42,350,000         |
| <b>Renewable Energy Development</b>                                   | 3111011  | Installation and Maintenance of solar lights and electrical installations | Ongoing | 44,735,530               | 37,000,000         | 74,355,516               | 14,142,850         | 15,557,135                 | 17,112,849         |
| <b>Sub Total</b>                                                      |          |                                                                           |         | <b>78,735,530</b>        | <b>37,000,000</b>  | <b>119,055,516</b>       | <b>49,142,850</b>  | <b>54,057,135</b>          | <b>59,462,849</b>  |
| <b>Grand Total</b>                                                    |          |                                                                           |         | <b>866,212,113</b>       | <b>722,500,000</b> | <b>890,427,422</b>       | <b>560,096,746</b> | <b>616,106,421</b>         | <b>677,717,063</b> |

## 12. 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 centred health system with the highest attainable standards of health at all levels of care in Busia County.

### C. Performance Overview and Rationale Funding

#### Brief Description of Mandate

The sector 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 has the mandate of disseminating health 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

Administrative and Support services mandated with overall leadership, governance, supervision of the department; Strengthening HRH management and development, Developing and implement 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.

#### Major Departmental Achievements (FY 2022-2023 to Date)

**Successful Completion of Numerous Facilities:** The department made a strong record of finishing projects. This includes finalizing the construction of new dispensaries like Rwatama, Benga, Aturet, Hakati, and Adungosi Market Dispensary, as well as completing critical wards

and maternity wings at facilities such as Matayos Health Centre Ward, Nambuku Maternity, Sikarira Maternity, Kamolo Maternity, Igara Maternity and Busembe Maternity.

**Expansion of Specialized Healthcare Services:** Key health facilities have been upgraded to offer more specialized care. Notable achievements include the multi-phase development of the Mother and Child Hospital at Alupe, the completion of a new theatre at Nambale Sub-County Hospital, and the refurbishment of the X-ray department and sewer system at Sio Port Hospital.

**Strengthened Diagnostic Capacity:** The department has significantly boosted its diagnostic capabilities across the county. This was achieved by completing and equipping laboratories at numerous sites, including Namuduru, Kamolo, Malanga, Osieko, Ochude and Igula (Phase I), and by procuring and installing advanced lab equipment and ultrasound machines at BCRH, Malaba Health Centre, and Bumala B Hospital.

**Enhanced Patient and Staff Safety & Sanitation:** A major focus has been on improving the safety and hygiene of healthcare environments. This is evident in the numerous completed projects for perimeter fencing and gate installation at facilities like Sio Port, Apegei, Bukalama, Nangina, Malaba, Ikonzo, Buyingi, Mukonjo, Rwatama, Mabale, Buyofu and Bukati. Furthermore, gender-sensitive and disability-inclusive sanitation blocks were constructed at BCRH, Alupe, Khunyangi, and several dispensaries.

**Modernized Medical Equipment and Emergency Response:** Patient care has been directly improved through the procurement and installation of modern medical equipment. This includes the supply of general medical items, specialized equipment for new eye care clinics, physiotherapy tools for Level IV hospitals, and the installation of standby generators at BCRH, Amukura, Khunyangi and Nambale SCH to ensure uninterrupted services.

### **Nutrition Unit Achievements**

The Department of Health and Sanitation, in collaboration with partners, implemented several key nutrition interventions to improve maternal and child health.

**Strategic Planning and Assessment:** The department successfully conducted an end-term review of the first County Nutrition Action Plan (CNAP), which led to the development and launch of the second-generation plan (CNAP II) covering 2023-2028. A countywide MIYCN-KABP survey was also conducted to gather current data on 17 indicators not available in the 2022 KDHS report.

**Promotion of Breastfeeding:** To improve MIYCN practices, the department established breastfeeding support spaces in five sub-county hospitals, bringing the total to seven such spaces in health facilities. It also created an enabling environment for breastfeeding in the informal sector by setting up a breastfeeding space at the Posta Market in the county headquarters.

**Community Resilience and Service Improvement:** With financial support from the French embassy (via UNICEF) and in partnership with the Kenya Red Cross, the BFCI (Baby-Friendly Community Initiative) strategy was piloted in two community units linked to Khajula dispensary in Bunyala Sub-County. This initiative aimed to build nutrition resilience for flood-affected communities. As a result, the dispensary has seen a gradual increase in ANC attendance (1st, 4th, and 8th visits) and a rise in IFA supplementation for pregnant women from 0% to 100%. A temporary breastfeeding unit, also serving as a play area and client waiting area, was established, integrating nurturing care into routine services and improving community-facility linkages.

#### **Non-Communicable Diseases Unit**

Over the past three years the Department has made significant progress in the fight against Non-Communicable Diseases (NCDs) much of which has been made possible through the invaluable support of our partners

#### **Capacity Building for Healthcare Workers and Community Health Promoters on NCDs:**

The department successfully trained 215 healthcare workers on the care and management of NCDs including Sickle Cell Disease, Epilepsy, Diabetes (including Type 1 Diabetes) and Hypertension. In addition, 272 Community Health Promoters (CHPs) were trained on Sickle Cell Disease and Epilepsy strengthening community referral and linkage.

#### **Strengthening Diagnostic and Treatment Capacity for Sickle Cell Disease and Epilepsy:**

The Sickle Cell Federation of Kenya supported the program by procuring and distributing point-of-care Gazelle machines for sickle cell diagnosis and trait identification to Teso North, Teso Central, and Port Victoria Sub-County Hospitals. The county government also procured a HB electrophoresis machine for Busia County Referral Hospital to support confirmatory diagnosis of sickle cell disease. Additionally, AMPATH-MTRH and Indiana University through the Beacon Study issued essential seed epilepsy drugs to revolving fund pharmacies across the county with the aim of improving Epilepsy management in the county.

**Partnership Support for Type 1 Diabetes Care:** The Diabetes Management and Information Centre (DMI) has also been a critical partner in supporting Busia County Referral Hospital to offer free medical and diagnostic services to 30 patients living with Type 1 Diabetes

**Constraints and Challenges in the Budget implementation and how they will be addressed**

- **Inadequate Budgetary Allocation:** All the WHO pillars of health solely depend on adequate financial allocation for provision of quality health care. The funds collected by the hospitals should be substantially supported by the exchequer releases to the County.
- **Inadequate staff:** There is an acute shortage of staff across all the health facilities. For nearly five years the health department has not employed health workers to fill the gap of those who have left one reason or the other. This has a negative impact on service provision.
- **Health Workers' Strikes:** The Department experienced strikes among the nurses and nutritionists over several grievances which they wanted addressed. The grievances included statutory deductions and financial which have been effected against their pay slips but not remitted, nurses' arrears, nurses' promotions and hiring of additional staff to alleviate the shortages.
- **Inadequate medical commodities:** The inadequacy of health commodities cuts across all county health facilities. Due to the inadequate budgetary provision, the health facilities are not able to avail health commodities.

**Lesson Learnt and Recommendations.**

- Social Health Authority (SHA) should be prevailed upon to promptly reimburse hospital claims so as not to suffocate them.
- A County Health stakeholders' conference should be convened to bring together the main Development Partners to discuss how to harness and utilize the limited resources.
- We recommend the filling of gaps of the staff who have retired, died or resigned.
- A budget for recruitment of health care workers should also be provided for the recruitment of additional health workers.

- Staff grievances should be addressed in a timely manner so as not to interrupt the provision of health services.
- More funds should be allocated for the procurement of the medical supplies needed. A seed allocation of Kshs. 500 million will ensure availability of medical commodities around the whole year.

#### **D. D: Strategic Objectives**

##### **CP 41: Curative and Rehabilitative services**

**Objective:** To Increase Access to Quality Curative and Rehabilitative Services

##### **Linkage to Busia County Strategic Plan (CIDP):**

This objective is a core component of the CIDP's health sector chapter. It directly supports the county's goal of improving health standards by:

- I. **Reducing morbidity and mortality:** By ensuring that health facilities (hospitals, health centres) are well-equipped and staffed to treat illnesses and injuries.
- II. **Strengthening health infrastructure:** This involves the construction, upgrading, and equipping of health facilities to handle curative and rehabilitative cases.
- III. **Enhancing access to specialized care:** This could include establishing or improving renal dialysis units, intensive care units (ICU), or rehabilitation centres for physical therapy within the county.

**Linkage to Kenya Vision 2030:** This objective aligns with the **Social Pillar** of Vision 2030, specifically under the flagship project of "**Health**".

**Goal:** To provide an efficient and high-quality health system with the best standards.

**Contribution:** By increasing access to curative and rehabilitative services, Busia County contributes to the national goal of reducing the burden of disease and ensuring that Kenyans are healthy enough to be productive. It addresses the Vision's aim for "universal access to quality healthcare" by focusing on the treatment and recovery aspects of the health system.

## **CP 42: Preventive and Promotive health services**

**Objective:** To increase access to preventive and Promotive health services

### **Linkage to Busia County Strategic Plan (CIDP):**

This objective is central to the county's strategy for a healthy and productive population. It directly supports the CIDP's focus on community health and disease prevention by:

- I. **Scaling up community health services:** Supporting the network of Community Health Promoters (CHPs) and promoting household-level health practices (e.g., sanitation, nutrition).
- II. **Disease prevention and control:** Implementing mass vaccination campaigns (immunization), malaria prevention (distribution of insecticide-treated nets) and promoting maternal and child health.
- III. **Health promotion and education:** Conducting public awareness campaigns on hygiene, nutrition, family planning, and the dangers of communicable and non-communicable diseases.

**Linkage to Kenya Vision 2030:** This objective is a direct contributor to the **Social Pillar** of Vision 2030.

**Goal:** To shift the focus from curative to preventive care, which is a stated aim of the health sector under Vision 2030.

**Contribution:** By focusing on prevention and promotion, this objective helps reduce the long-term burden on the curative health system and improves overall population health. This aligns with the Vision's aim for a healthy human resource base, which is fundamental for driving economic growth under the **Economic Pillar**.

## **CP 39: General Administration and Support services**

To enhance administration and support services for health sector

### **Linkage to Busia County Strategic Plan (CIDP):**

This **objective** is about strengthening the health system's governance and management capacity to deliver on the CIDP's promises. It supports the CIDP's cross-cutting themes of public service delivery and governance by:

- I. **Improving health workforce management:** Ensuring adequate staffing, motivation, and deployment of health workers.

**II. Enhancing health financing and supply chain:** Ensuring that funds are used efficiently and that medicines and medical supplies (commodities security) are always available at health facilities.

**III. Strengthening health information systems:** Improving data collection and use for better decision-making and planning within the health sector.

**Linkage to Kenya Vision 2030:** This objective aligns with the **Political Pillar** (focusing on a people-centred, results-oriented public service) and is an enabler for the **Social Pillar**.

**Goal:** To create a transformative and accountable public service. Specifically, the Vision 2030 health sector goal requires strong institutional arrangements for service delivery.

**Contribution:** By enhancing administration and support services, the county builds the institutional backbone required to implement all health programmes effectively. This ensures that the ambitious goals of Vision 2030 are supported by competent, well-managed, and accountable county health systems.

**CP 40: Curative and Rehabilitative Services**

To increase access to quality curative and rehabilitative services

**CP 41: Preventive and Promotive Health Services**

To increase access to quality preventive and promotive health services

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.9,703,533,238** For the FY 2026/27, **Ksh.2,936,192,884** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.3,222,543,026** and **Ksh.3,544,797,328** respectively.

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

| Programme                                   | Sub-programme                                   | objective                                                                | Outcome                                                              | Key Output                                                   | Performance Indicators                                                                    | Baseline FY 2025/2026 | Planned Target FY 2026/2027 | FY 2027/2028 | FY 2028/2029 |
|---------------------------------------------|-------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------------|-----------------------------|--------------|--------------|
| 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                                                | 100%                  | 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                                                | 1                     | 1                           | 1            | 1            |
|                                             | Diagnostic services in Higher level facilities  |                                                                          |                                                                      | Strengthened diagnostic services                             |                                                                                           |                       |                             |              |              |
|                                             |                                                 |                                                                          |                                                                      | No of facilities with assorted laboratory equipment procured | 10                                                                                        | 12                    | 15                          | 20           |              |
|                                             | Infrastructure development at Tier 3 facilities |                                                                          |                                                                      | Improved infrastructure for service delivery                 | No of facilities infrastructure improved                                                  | 7                     | 9                           | 10           | 12           |
|                                             |                                                 |                                                                          |                                                                      |                                                              | Number of facilities with Laundry machine with squeezer and drier                         | 1                     | 2                           | 3            | 4            |
|                                             |                                                 |                                                                          |                                                                      |                                                              | No. of health facilities with gender-sensitive and disability inclusive sanitation blocks | 2                     | 4                           | 5            | 6            |
|                                             |                                                 |                                                                          |                                                                      |                                                              |                                                                                           |                       |                             |              |              |
| 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                         | 2                     | 4                           | 5            | 5            |

| Programme | Sub-programme                                   | objective                                                              | Outcome                                                              | Key Output                                   | Performance Indicators                                                    | Baseline FY 2025/2026 | Planned Target FY 2026/2027 | FY 2027/2028 | FY 2028/2029 |
|-----------|-------------------------------------------------|------------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------------------|-----------------------|-----------------------------|--------------|--------------|
|           | 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 | 15                    | 20                          | 25           | 30           |
|           | 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                    | 4                           | 5            | 6            |
|           | Lower-Level Hospital Equipment                  | To increase access to quality preventive and promotive health services | Increased access to quality preventive and promotive health services | Health facility Equipment Procured           | No. of Health facility Equipment Procured                                 | 5                     | 8                           | 10           | 12           |
|           | 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               | 5                     | 0                           | 5            | 5            |
|           | TB                                              |                                                                        |                                                                      | Reduced TB burden                            | Number of TB equipment procured and installed                             | 1                     | 0                           | 1            | 1            |

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

| County Programme (CP)                              | County Sub Programme (CSP)                               | Budget Estimates | Revised Budget Estimates | Budget Estimates | 1st Revised Budget Estimates | Budget Estimates | Projections   |               |
|----------------------------------------------------|----------------------------------------------------------|------------------|--------------------------|------------------|------------------------------|------------------|---------------|---------------|
|                                                    |                                                          | FY 2024/2025     | FY 2024/2025             | FY 2025/2026     | FY 2025/2026                 | FY 2026/2027     | FY 2027/2028  | FY 2028/2029  |
|                                                    |                                                          | Kshs.            | Kshs.                    | Kshs.            | Kshs.                        | Kshs.            | Kshs.         | Kshs.         |
| CP 39: General Administration and support services | CSP 39.1: Administrative support service                 | 2,051,873,319    | 2,243,308,961            | 2,053,694,979    | 2,053,694,979                | 2,099,905,333    | 2,305,571,760 | 2,536,128,936 |
| CP 40: Curative and Rehabilitative Services        | CSP 40.1: Ambulance and Referral Services                | 15,000,000       | 29,458,550               | 65,246,352       | 113,427,527                  | 62,661,871       | 68,928,058    | 75,820,864    |
|                                                    | CSP 40.2: Diagnostic Services in Higher Level Facilities | 10,000,000       | 5,000,000                | 179,256,018      | 289,647,734                  | 220,742,019      | 235,679,074   | 259,246,982   |
|                                                    | CSP: Rehabilitative                                      |                  |                          |                  |                              | -                | -             | -             |

| County Programme (CP)                                     | County Sub Programme (CSP)                                          | Budget Estimates     | Revised Budget Estimates | Budget Estimates     | 1st Revised Budget Estimates | Budget Estimates     | Projections          |                      |
|-----------------------------------------------------------|---------------------------------------------------------------------|----------------------|--------------------------|----------------------|------------------------------|----------------------|----------------------|----------------------|
|                                                           |                                                                     | FY 2024/2025         | FY 2024/2025             | FY 2025/2026         | FY 2025/2026                 | FY 2026/2027         | FY 2027/2028         | FY 2028/2029         |
|                                                           |                                                                     | Kshs.                | Kshs.                    | Kshs.                | Kshs.                        | Kshs.                | Kshs.                | Kshs.                |
|                                                           | and Palliative Care                                                 |                      |                          |                      |                              |                      |                      |                      |
|                                                           | <b>CSP 40.3:</b><br>Infrastructure Development at Tier 3 facilities | 191,000,000          | 168,969,651              | 437,620,000          | 124,325,543                  | 64,894,085           | 71,383,494           | 78,521,843           |
|                                                           | <b>CSP 40.4:</b><br>Higher Level Hospital Equipment                 | 25,000,000           | 79,068,565               | 28,173,318           | 59,150,114                   | 42,562,100           | 46,818,310           | 51,500,141           |
| <b>CP 41:</b><br>Preventive and Promotive Health Services | <b>CSP 41.1:</b><br>Sanitation and Hygiene                          | -                    | 4,498,357                | 49,001,079           | 54,131,970                   | 75,413,539           | 82,954,893           | 91,250,382           |
|                                                           | <b>CSP 41.2:</b><br>HIV/AIDs, TB and Malaria                        | -                    | 999,000                  | 16,560,870           | 13,560,870                   | 14,270,618           | 15,697,680           | 17,267,448           |
|                                                           | <b>CSP 41.3:</b><br>Environmental Health                            | -                    | -                        | 11,401,153           | 11,401,153                   | 11,497,080           | 12,646,788           | 13,911,467           |
|                                                           | <b>CSP 41.4:</b><br>Health Promotion                                | -                    | -                        | 14,701,815           | 14,701,815                   | 15,046,787           | 16,551,466           | 18,206,612           |
|                                                           | <b>CSP 41.5:</b><br>Primary Health Care                             | -                    | -                        | 14,181,517           | 19,081,517                   | 12,651,253           | 13,916,378           | 15,308,016           |
|                                                           | <b>CSP 41.6:</b><br>Nutrition                                       | -                    | -                        | 4,590,000            | 4,590,000                    | 9,161,793            | 10,077,972           | 11,085,770           |
|                                                           | <b>CSP 41.7:</b><br>RMNCAH                                          | -                    | -                        | 5,914,500            | 5,914,500                    | 75,916,722           | 83,508,394           | 91,859,234           |
|                                                           | <b>CSP 41.8:</b><br>Infrastructure Development at Tier 2 Facilities | 132,900,000          | 152,308,016              | 54,080,000           | 161,347,722                  | 143,969,684          | 158,366,652          | 174,203,318          |
|                                                           | <b>CSP 41.9:</b><br>Lower Level Hospital Equipment                  | 4,400,000            | 11,090,557               | 14,900,000           | 5,193,679                    | 87,500,000           | 96,250,000           | 105,875,000          |
| <b>Total Vote</b>                                         |                                                                     | <b>2,430,173,319</b> | <b>2,694,701,657</b>     | <b>2,949,321,601</b> | <b>2,930,169,123</b>         | <b>2,936,192,884</b> | <b>3,218,350,919</b> | <b>3,540,186,011</b> |

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

| Expenditure Category                | Budget Estimates     | Revised Budget Estimates | Budget Estimates     | Revised Budget Estimates | Budget Estimates     | Budget Projections   |                      |
|-------------------------------------|----------------------|--------------------------|----------------------|--------------------------|----------------------|----------------------|----------------------|
|                                     | FY 2024/2025         | FY 2024/2025             | FY 2025/2026         | FY 2025/2026             | FY 2026/2027         | FY 2027/2028         | FY 2028/2029         |
|                                     | Kshs.                | Kshs.                    | Kshs.                | Kshs.                    | Kshs.                | Kshs.                | Kshs.                |
| <b>Current Expenditure</b>          | <b>2,051,873,319</b> | <b>2,243,308,961</b>     | <b>2,400,721,601</b> | <b>2,573,049,449</b>     | <b>2,576,331,115</b> | <b>2,826,695,080</b> | <b>3,109,364,588</b> |
| Compensation to Employees           | 1,682,028,507        | 1,761,260,021            | 2,053,694,979        | 2,053,694,979            | 2,099,905,333        | 2,305,571,760        | 2,536,128,936        |
| Use of Goods and Services           | 344,368,104          | 400,975,935              | 320,893,165          | 458,623,389              | 402,566,960          | 439,878,616          | 483,866,478          |
| Acquisition of Non-Financial Assets | 14,168,782           | 22,335,976               | 12,373,457           | 22,358,884               | 11,012,100           | 12,113,310           | 13,324,641           |
| Grants, transfers and subsidies     | 11,307,926           | 58,737,029               | 13,760,000           | 38,372,197               | 62,846,722           | 69,131,394           | 76,044,534           |
| <b>Capital Expenditure</b>          | <b>378,300,000</b>   | <b>451,392,696</b>       | <b>548,600,000</b>   | <b>357,119,674</b>       | <b>359,861,769</b>   | <b>395,847,946</b>   | <b>435,432,740</b>   |
| Use of Goods and Services           | -                    | -                        | -                    | -                        | -                    | -                    | -                    |
| Acquisition of Non-Financial Assets | 378,300,000          | 451,392,696              | 548,600,000          | 357,119,674              | 359,861,769          | 395,847,946          | 435,432,740          |
| Grants, transfers and subsidies     | -                    | -                        | -                    | -                        | -                    | -                    | -                    |
| <b>Total Expenditure</b>            | <b>2,430,173,319</b> | <b>2,694,701,657</b>     | <b>2,949,321,601</b> | <b>2,930,169,123</b>     | <b>2,936,192,884</b> | <b>3,222,543,026</b> | <b>3,544,797,328</b> |

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

| County Programme (CP)                              | County Sub Programme (CSP)                                | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |               |
|----------------------------------------------------|-----------------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|---------------|
|                                                    |                                                           | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.         |
| CP 39: General Administration and support services | CSP 39.1: Administrative support service                  | 2,051,873,319                 | 2,243,308,961                         | 2,053,694,979                 | 2,053,694,979                             | 2,099,905,333                 | 2,305,571,760                                     | 2,536,128,936 |
|                                                    | Compensation to Employees                                 | 1,682,028,507                 | 1,761,260,021                         | 2,053,694,979                 | 2,053,694,979                             | 2,099,905,333                 | 2,305,571,760                                     | 2,536,128,936 |
|                                                    | Use of Goods and Services                                 | 344,368,104                   | 400,975,935                           | -                             | -                                         | -                             | -                                                 | -             |
|                                                    | Acquisition of Non-Financial Assets                       | 14,168,782                    | 22,335,976                            | -                             | -                                         | -                             | -                                                 | -             |
|                                                    | Grants, transfers and subsidies                           | 11,307,926                    | 58,737,029                            | -                             | -                                         | -                             | -                                                 | -             |
| CP 40: Curative and Rehabilitative Services        | CSP 40.1: Ambulance and Referral Services                 | 15,000,000                    | 29,458,550                            | 65,246,352                    | 113,427,527                               | 62,661,871                    | 68,928,058                                        | 75,820,864    |
|                                                    | Recurrent Expenditure                                     | -                             | -                                     | 62,246,352                    | 98,427,527                                | 50,963,871                    | 56,060,258                                        | 61,666,284    |
|                                                    | Use of Goods and Services                                 |                               |                                       | 62,246,352                    | 98,427,527                                | 50,963,871                    | 56,060,258                                        | 61,666,284    |
|                                                    | Development Expenditure                                   | 15,000,000                    | 29,458,550                            | 3,000,000                     | 15,000,000                                | 11,698,000                    | 12,867,800                                        | 14,154,580    |
|                                                    | Acquisition of Non-Financial Assets                       | 15,000,000                    | 29,458,550                            | 3,000,000                     | 15,000,000                                | 11,698,000                    | 12,867,800                                        | 14,154,580    |
|                                                    | CSP: Rehabilitative and Palliative services               |                               |                                       |                               |                                           | -                             | -                                                 | -             |
|                                                    | Recurrent Expenditure                                     |                               |                                       |                               |                                           | -                             | -                                                 | -             |
|                                                    | Use of Goods and Services                                 |                               |                                       |                               |                                           |                               |                                                   |               |
|                                                    | Development Expenditure                                   |                               |                                       |                               |                                           | -                             | -                                                 | -             |
|                                                    | Acquisition of Non-Financial Assets                       |                               |                                       |                               |                                           | -                             | -                                                 | -             |
|                                                    | CSP 40.2: Diagnostic Services in Higher Level Facilities  | 10,000,000                    | 5,000,000                             | 179,256,018                   | 289,647,734                               | 220,742,019                   | 235,679,074                                       | 259,246,982   |
|                                                    | Recurrent Expenditure                                     | -                             | -                                     | 166,256,018                   | 289,647,734                               | 200,742,019                   | 213,679,074                                       | 235,046,982   |
|                                                    | Use of Goods and Services                                 |                               |                                       | 152,496,018                   | 251,275,537                               | 200,742,019                   | 213,679,074                                       | 235,046,982   |
|                                                    | Acquisition of Non-Financial Assets                       |                               |                                       |                               |                                           |                               |                                                   |               |
|                                                    | Grants, transfers and subsidies                           |                               |                                       | 13,760,000                    | 38,372,197                                | -                             | -                                                 | -             |
|                                                    | Development Expenditure                                   | 10,000,000                    | 5,000,000                             | 13,000,000                    | -                                         | 20,000,000                    | 22,000,000                                        | 24,200,000    |
|                                                    | Acquisition of Non-Financial Assets                       | 10,000,000                    | 5,000,000                             | 13,000,000                    | -                                         | 20,000,000                    | 22,000,000                                        | 24,200,000    |
|                                                    | CSP 40.3: Infrastructure Development at Tier 3 Facilities | 191,000,000                   | 168,969,651                           | 437,620,000                   | 124,325,543                               | 64,894,085                    | 71,383,494                                        | 78,521,843    |
|                                                    | Recurrent Expenditure                                     |                               |                                       | -                             | -                                         | -                             | -                                                 | -             |
|                                                    | Use of Goods and Services                                 |                               |                                       |                               |                                           |                               |                                                   |               |
|                                                    | Development Expenditure                                   |                               |                                       | 437,620,000                   | 124,325,543                               | 64,894,085                    | 71,383,494                                        | 78,521,843    |

| County Programme (CP)                                  | County Sub Programme (CSP)                       | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |                   |
|--------------------------------------------------------|--------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------------|
|                                                        |                                                  | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.             |
|                                                        | Acquisition of Non-Financial Assets              | 191,000,000                   | 168,969,651                           | 437,620,000                   | 124,325,543                               | 64,894,085                    | 71,383,494                                        | 78,521,843        |
|                                                        | <b>CSP 40.4: Higher Level Hospital Equipment</b> | <b>25,000,000</b>             | <b>79,068,565</b>                     | <b>28,173,318</b>             | <b>59,150,114</b>                         | <b>42,562,100</b>             | <b>46,818,310</b>                                 | <b>51,500,141</b> |
|                                                        | <b>Recurrent Expenditure</b>                     |                               |                                       | <b>12,173,318</b>             | <b>22,158,745</b>                         | <b>10,762,100</b>             | <b>11,838,310</b>                                 | <b>13,022,141</b> |
|                                                        | Use of Goods and Services                        |                               |                                       |                               |                                           |                               |                                                   |                   |
|                                                        | Acquisition of Non-Financial Assets              |                               |                                       | 12,173,318                    | 22,158,745                                | 10,762,100                    | 11,838,310                                        | 13,022,141        |
|                                                        | <b>Development Expenditure</b>                   |                               |                                       | <b>16,000,000</b>             | <b>36,991,369</b>                         | <b>31,800,000</b>             | <b>34,980,000</b>                                 | <b>38,478,000</b> |
|                                                        | Acquisition of Non-Financial Assets              | 25,000,000                    | 79,068,565                            | 16,000,000                    | 36,991,369                                | 31,800,000                    | 34,980,000                                        | 38,478,000        |
| <b>CP 41: Preventive and Promotive Health Services</b> | <b>CSP 41.1: Sanitation and Hygiene</b>          | -                             | <b>4,498,357</b>                      | <b>49,001,079</b>             | <b>54,131,970</b>                         | <b>75,413,539</b>             | <b>82,954,893</b>                                 | <b>91,250,382</b> |
|                                                        | <b>Recurrent Expenditure</b>                     |                               |                                       | <b>44,001,079</b>             | <b>42,370,609</b>                         | <b>75,413,539</b>             | <b>82,954,893</b>                                 | <b>91,250,382</b> |
|                                                        | Use of Goods and Services                        |                               |                                       | 43,800,940                    | 42,170,470                                | 75,163,539                    | 82,679,893                                        | 90,947,882        |
|                                                        | Acquisition of Non-Financial Assets              |                               |                                       | 200,139                       | 200,139                                   | 250,000                       | 275,000                                           | 302,500           |
|                                                        | <b>Development Expenditure</b>                   |                               |                                       | <b>5,000,000</b>              | <b>11,761,361</b>                         | -                             | -                                                 | -                 |
|                                                        | Acquisition of Non-Financial Assets              | -                             | 4,498,357                             | 5,000,000                     | 11,761,361                                | -                             | -                                                 | -                 |
|                                                        | <b>CSP 41.2: HIV/AIDs, TB and Malaria</b>        | -                             | <b>999,000</b>                        | <b>16,560,870</b>             | <b>13,560,870</b>                         | <b>14,270,618</b>             | <b>15,697,680</b>                                 | <b>17,267,448</b> |
|                                                        | <b>Recurrent Expenditure</b>                     |                               |                                       | <b>11,560,870</b>             | <b>11,060,870</b>                         | <b>14,270,618</b>             | <b>15,697,680</b>                                 | <b>17,267,448</b> |
|                                                        | Use of Goods and Services                        |                               |                                       | 11,560,870                    | 11,060,870                                | 14,270,618                    | 15,697,680                                        | 17,267,448        |
|                                                        | Acquisition of Non-Financial Assets              |                               |                                       |                               |                                           |                               |                                                   |                   |
|                                                        | <b>Development Expenditure</b>                   |                               |                                       | <b>5,000,000</b>              | <b>2,500,000</b>                          | -                             | -                                                 | -                 |
|                                                        | Acquisition of Non-Financial Assets              | -                             | 999,000                               | 5,000,000                     | 2,500,000                                 | -                             | -                                                 | -                 |
|                                                        | <b>CSP 41.3: Environmental Health</b>            | -                             | -                                     | <b>11,401,153</b>             | <b>11,401,153</b>                         | <b>11,497,080</b>             | <b>12,646,788</b>                                 | <b>13,911,467</b> |
|                                                        | <b>Recurrent Expenditure</b>                     |                               |                                       | <b>11,401,153</b>             | <b>11,401,153</b>                         | <b>11,497,080</b>             | <b>12,646,788</b>                                 | <b>13,911,467</b> |
|                                                        | Use of Goods and Services                        | -                             |                                       | 11,401,153                    | 11,401,153                                | 11,497,080                    | 12,646,788                                        | 13,911,467        |
|                                                        | Acquisition of Non-Financial Assets              | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -                 |
|                                                        | Grants, transfers and subsidies                  | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -                 |
|                                                        | <b>Development Expenditure</b>                   | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -                 |
|                                                        | Acquisition of Non-Financial Assets              | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -                 |
|                                                        | <b>CSP 41.4: Health Promotion</b>                | -                             | -                                     | <b>14,701,815</b>             | <b>14,701,815</b>                         | <b>15,046,787</b>             | <b>16,551,466</b>                                 | <b>18,206,612</b> |
|                                                        | <b>Recurrent Expenditure</b>                     |                               |                                       | <b>14,701,815</b>             | <b>14,701,815</b>                         | <b>15,046,787</b>             | <b>16,551,466</b>                                 | <b>18,206,612</b> |
|                                                        | Use of Goods and Services                        |                               |                                       | 14,701,815                    | 14,701,815                                | 15,046,787                    | 16,551,466                                        | 18,206,612        |

| County Programme (CP) | County Sub Programme (CSP)                                       | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |             |
|-----------------------|------------------------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------|
|                       |                                                                  | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.       |
|                       | Acquisition of Non-Financial Assets                              |                               |                                       |                               |                                           |                               |                                                   |             |
|                       | <b>Development Expenditure</b>                                   | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
|                       | Use of Goods and Services                                        | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
|                       | Acquisition of Non-Financial Assets                              | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
|                       | Grants, transfers and subsidies                                  | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
|                       | <b>CSP 41.5: Primary health Care</b>                             | -                             | -                                     | 14,181,517                    | 19,081,517                                | 12,651,253                    | 13,916,378                                        | 15,308,016  |
|                       | <b>Recurrent Expenditure</b>                                     |                               |                                       | 14,181,517                    | 19,081,517                                | 12,651,253                    | 13,916,378                                        | 15,308,016  |
|                       | Use of Goods and Services                                        |                               |                                       | 14,181,517                    | 19,081,517                                | 12,651,253                    | 13,916,378                                        | 15,308,016  |
|                       | Acquisition of Non-Financial Assets                              |                               |                                       |                               |                                           |                               |                                                   |             |
|                       | <b>Development Expenditure</b>                                   |                               |                                       | -                             | -                                         | -                             | -                                                 | -           |
|                       | Acquisition of Non-Financial Assets                              | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
|                       | <b>CSP 41.6: Nutrition</b>                                       | -                             | -                                     | 4,590,000                     | 4,590,000                                 | 9,161,793                     | 10,077,972                                        | 11,085,770  |
|                       | <b>Recurrent Expenditure</b>                                     |                               |                                       | 4,590,000                     | 4,590,000                                 | 9,161,793                     | 10,077,972                                        | 11,085,770  |
|                       | Use of Goods and Services                                        |                               | -                                     | 4,590,000                     | 4,590,000                                 | 9,161,793                     | 10,077,972                                        | 11,085,770  |
|                       | Acquisition of Non-Financial Assets                              |                               |                                       |                               |                                           |                               |                                                   |             |
|                       | <b>Development Expenditure</b>                                   | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
|                       | Acquisition of Non-Financial Assets                              | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
|                       | <b>CSP 41.7: RMNCAH</b>                                          | -                             | -                                     | 5,914,500                     | 5,914,500                                 | 75,916,722                    | 83,508,394                                        | 91,859,234  |
|                       | <b>Recurrent Expenditure</b>                                     |                               |                                       | 5,914,500                     | 5,914,500                                 | 75,916,722                    | 83,508,394                                        | 91,859,234  |
|                       | Use of Goods and Services                                        |                               | -                                     | 5,914,500                     | 5,914,500                                 | 13,070,000                    | 14,377,000                                        | 15,814,700  |
|                       | Acquisition of Non-Financial Assets                              |                               |                                       |                               |                                           | 62,846,722                    | 69,131,394                                        | 76,044,534  |
|                       | Grants, transfers and subsidies                                  |                               |                                       |                               |                                           |                               |                                                   |             |
|                       | <b>Development Expenditure</b>                                   |                               |                                       | -                             | -                                         | -                             | -                                                 | -           |
|                       | Acquisition of Non-Financial Assets                              | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -           |
|                       | <b>CSP 41.8: Infrastructure Development at Tier 2 Facilities</b> | 132,900,000                   | 152,308,016                           | 54,080,000                    | 161,347,722                               | 143,969,684                   | 158,366,652                                       | 174,203,318 |
|                       | Acquisition of Non-Financial Assets                              | 132,900,000                   | 152,308,016                           | 54,080,000                    | 161,347,722                               | 143,969,684                   | 158,366,652                                       | 174,203,318 |
|                       | <b>CSP 41.9: Lower Level Hospital Equipment</b>                  | 4,400,000                     | 11,090,557                            | 14,900,000                    | 5,193,679                                 | 87,500,000                    | 96,250,000                                        | 105,875,000 |
|                       | <b>Recurrent Expenditure</b>                                     |                               |                                       | -                             | -                                         | -                             | -                                                 | -           |

| County Programme (CP) | County Sub Programme (CSP)          | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |               |
|-----------------------|-------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|---------------|
|                       |                                     | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.         |
|                       | Use of Goods and Services           |                               |                                       |                               |                                           |                               |                                                   |               |
|                       | Acquisition of Non-Financial Assets |                               |                                       |                               |                                           |                               |                                                   |               |
|                       | Development Expenditure             |                               |                                       | 14,900,000                    | 5,193,679                                 | 87,500,000                    | 96,250,000                                        | 105,875,000   |
|                       | Acquisition of Non-Financial Assets | 4,400,000                     | 11,090,557                            | 14,900,000                    | 5,193,679                                 | 87,500,000                    | 96,250,000                                        | 105,875,000   |
| Total Vote            |                                     | 2,430,173,319                 | 2,694,701,657                         | 2,949,321,601                 | 2,930,169,123                             | 2,936,192,884                 | 3,218,350,919                                     | 3,540,186,011 |

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

| No. | Designation                                 | Job Group | Staff No | FY 2026/2027 | Projection 2027/2028 | Projection 2028/2029 |
|-----|---------------------------------------------|-----------|----------|--------------|----------------------|----------------------|
| 1   | County Chief Officer                        | S         | 2        | 5,832,760    | 6,124,398            | 6,430,618            |
| 2   | Director - Medical Services                 | R         | 1        | 4,824,487    | 5,065,711            | 5,318,997            |
| 3   | Director - Public Health                    | R         | 1        | 4,361,708    | 4,579,793            | 4,808,783            |
| 4   | Assistant Director - Medical Services       | Q         | 1        | 4,440,395    | 4,662,415            | 4,895,535            |
| 5   | Deputy Chief Pharmacist                     | Q         | 3        | 13,524,127   | 14,200,333           | 14,910,350           |
| 6   | Deputy Director - Public Health             | Q         | 1        | 3,062,332    | 3,215,449            | 3,376,221            |
| 7   | Deputy Director Medical Services            | Q         | 1        | 3,919,250    | 4,115,213            | 4,320,973            |
| 8   | Medical Specialist [1]                      | Q         | 2        | 8,641,935    | 9,074,032            | 9,527,733            |
| 9   | Senior Assistant Director - Medical Service | Q         | 5        | 21,445,639   | 22,517,921           | 23,643,817           |
| 10  | Assistant Chief Pharmacist                  | P         | 8        | 30,417,483   | 31,938,357           | 33,535,275           |
| 11  | Assistant Director - Clinical Services      | P         | 1        | 2,224,556    | 2,335,784            | 2,452,573            |
| 12  | Assistant Director - Medical Services       | P         | 9        | 34,045,733   | 35,748,020           | 37,535,421           |
| 13  | Assistant Director - Public Health          | P         | 1        | 2,129,658    | 2,236,141            | 2,347,948            |
| 14  | Community Health Assistant [1]              | P         | 1        | 3,483,598    | 3,657,778            | 3,840,667            |
| 15  | Enrolled Nurse [1]                          | P         | 1        | 3,644,450    | 3,826,673            | 4,018,006            |
| 16  | Senior Assistant Director - Medical Service | P         | 1        | 3,569,787    | 3,748,276            | 3,935,690            |
| 17  | Senior Dental Officer                       | P         | 1        | 3,734,325    | 3,921,041            | 4,117,093            |
| 18  | Senior Medical Officer                      | P         | 2        | 7,660,876    | 8,043,920            | 8,446,116            |
| 19  | Senior Pharmacist                           | P         | 2        | 7,660,876    | 8,043,920            | 8,446,116            |
| 20  | Assistant Director - Medical Services       | N         | 3        | 10,292,516   | 10,807,142           | 11,347,499           |
| 21  | Chief Public Health Officer                 | N         | 1        | 1,941,517    | 2,038,593            | 2,140,522            |
| 22  | Principal Nursing Officer                   | N         | 1        | 1,807,538    | 1,897,915            | 1,992,811            |
| 23  | Deputy Chief Health Administration Officer  | N         | 3        | 4,701,815    | 4,936,906            | 5,183,751            |
| 24  | Principal Assistant Physiotherapist         | N         | 1        | 1,846,375    | 1,938,694            | 2,035,628            |
| 25  | Principal Public Health Officer             | N         | 2        | 3,748,811    | 3,936,252            | 4,133,064            |
| 26  | Principal Clinical Officer                  | N         | 2        | 4,066,194    | 4,269,504            | 4,482,979            |
| 27  | Principal Community Health Officer          | N         | 1        | 1,982,643    | 2,081,775            | 2,185,864            |
| 28  | Principal Laboratory Technologist           | N         | 1        | 1,858,573    | 1,951,502            | 2,049,077            |
| 29  | Principal Medical Engineering Technologist  | N         | 1        | 2,000,993    | 2,101,043            | 2,206,095            |
| 30  | Principal Medical Lab Technologist [2]      | N         | 2        | 3,810,043    | 4,000,545            | 4,200,572            |
| 31  | Principal Nursing Officer                   | N         | 11       | 20,576,710   | 21,605,546           | 22,685,823           |
| 32  | Principal Nutrition & Dietetics Officer     | N         | 2        | 4,156,889    | 4,364,733            | 4,582,970            |
| 33  | Principal Public Health Officer             | N         | 7        | 13,441,210   | 14,113,271           | 14,818,934           |
| 34  | Principal Radiographer                      | N         | 1        | 1,854,987    | 1,947,736            | 2,045,123            |
| 35  | Principal Registered Clinical Officer [2]   | N         | 2        | 3,969,710    | 4,168,196            | 4,376,605            |
| 36  | Principal Registered Nurse                  | N         | 8        | 17,094,840   | 17,949,582           | 18,847,061           |
| 37  | Senior Assistant Public Health Officer      | N         | 3        | 5,281,633    | 5,545,715            | 5,823,000            |
| 38  | Senior Dental Officer                       | N         | 2        | 6,711,510    | 7,047,086            | 7,399,440            |
| 39  | Senior Medical Officer                      | N         | 21       | 64,068,618   | 67,272,049           | 70,635,651           |

| No. | Designation                                               | Job Group | Staff No | FY 2026/2027 | Projection 2027/2028 | Projection 2028/2029 |
|-----|-----------------------------------------------------------|-----------|----------|--------------|----------------------|----------------------|
| 40  | Senior Pharmacist                                         | N         | 2        | 6,514,880    | 6,840,624            | 7,182,655            |
| 41  | Senior Public Health Assistant                            | N         | 1        | 1,958,248    | 2,056,160            | 2,158,968            |
| 42  | Senior Public Health Officer                              | N         | 1        | 1,854,987    | 1,947,736            | 2,045,123            |
| 43  | Assistant Chief Health Records & Information Mgt. Officer | M         | 1        | 1,671,229    | 1,754,790            | 1,842,530            |
| 44  | Assistant Chief Pharmacist                                | M         | 2        | 4,787,227    | 5,026,588            | 5,277,918            |
| 45  | Chief Assistant Physiotherapist                           | M         | 3        | 5,338,814    | 5,605,755            | 5,886,042            |
| 46  | Chief Clinical Officer                                    | M         | 2        | 3,707,845    | 3,893,237            | 4,087,899            |
| 47  | Chief Community Health Officer                            | M         | 2        | 3,434,042    | 3,605,744            | 3,786,031            |
| 48  | Chief Driver                                              | M         | 3        | 5,378,402    | 5,647,322            | 5,929,688            |
| 49  | Chief Laboratory Technologist                             | M         | 1        | 1,838,388    | 1,930,307            | 2,026,823            |
| 50  | Chief Medical Engineering Technologist                    | M         | 1        | 1,799,433    | 1,889,405            | 1,983,875            |
| 51  | Chief Medical Lab Officer                                 | M         | 3        | 5,064,297    | 5,317,512            | 5,583,387            |
| 52  | Chief Medical Lab Technologist                            | M         | 3        | 5,231,903    | 5,493,498            | 5,768,173            |
| 53  | Chief Nursing Officer                                     | M         | 14       | 24,766,259   | 26,004,572           | 27,304,801           |
| 54  | Chief Nutrition & Dietetics Officer                       | M         | 2        | 3,603,590    | 3,783,770            | 3,972,958            |
| 55  | Chief Nutrition & Dietetics Technologist                  | M         | 2        | 3,473,024    | 3,646,675            | 3,829,009            |
| 56  | Chief Public Health Officer                               | M         | 3        | 5,524,999    | 5,801,249            | 6,091,311            |
| 57  | Chief Radiographer                                        | M         | 2        | 3,280,128    | 3,444,134            | 3,616,341            |
| 58  | Chief Registered Clinical Officer                         | M         | 3        | 5,539,367    | 5,816,335            | 6,107,152            |
| 59  | Chief+E1452 Registered Nurse                              | M         | 1        | 1,820,864    | 1,911,907            | 2,007,503            |
| 60  | Chief Registered Nurse                                    | M         | 30       | 52,753,334   | 55,391,001           | 58,160,551           |
| 61  | Medical Officer                                           | M         | 3        | 8,224,090    | 8,635,295            | 9,067,059            |
| 62  | Pharmacist                                                | M         | 2        | 5,068,272    | 5,321,686            | 5,587,770            |
| 63  | Senior Assistant Public Health Officer                    | M         | 3        | 4,941,367    | 5,188,435            | 5,447,857            |
| 64  | Senior Clerical Officer                                   | M         | 1        | 1,433,156    | 1,504,814            | 1,580,054            |
| 65  | Chief Registered Nurse                                    | M         | 3        | 5,186,920    | 5,446,266            | 5,718,579            |
| 66  | Senior Medical Lab Technician [1]                         | M         | 1        | 1,705,639    | 1,790,921            | 1,880,467            |
| 67  | Chief Registered Nurse                                    | M         | 3        | 5,140,808    | 5,397,848            | 5,667,741            |
| 68  | Assistant Director - Medical Services                     | L         | 1        | 1,712,368    | 1,797,986            | 1,887,886            |
| 69  | Assistant Public Health Officer [1]                       | L         | 1        | 1,603,691    | 1,683,876            | 1,768,069            |
| 70  | Chief Assistant Public Health Officer                     | L         | 2        | 3,147,295    | 3,304,660            | 3,469,893            |
| 71  | Chief Community Health Officer                            | L         | 1        | 1,590,712    | 1,670,248            | 1,753,760            |
| 72  | Chief Medical Lab Technologist                            | L         | 1        | 1,542,483    | 1,619,607            | 1,700,588            |
| 73  | Chief Registered Clinical Officer                         | L         | 1        | 1,542,483    | 1,619,607            | 1,700,588            |
| 74  | Chief Registered Nurse                                    | L         | 2        | 3,192,073    | 3,351,677            | 3,519,260            |
| 75  | Community Health Officer [1]                              | L         | 1        | 1,658,993    | 1,741,943            | 1,829,040            |
| 76  | KRN/Anesthetist                                           | L         | 1        | 129,579      | 136,058              | 142,861              |
| 77  | Chief Registered Nurse                                    | L         | 1        | 129,579      | 136,058              | 142,861              |
| 78  | Principal Assistant Public Health Officer                 | L         | 1        | 1,646,834    | 1,729,176            | 1,815,634            |
| 79  | Principal Nutrition & Dietetics Officer                   | L         | 1        | 1,606,228    | 1,686,539            | 1,770,866            |
| 80  | Principal Public Health Officer                           | L         | 1        | 1,664,459    | 1,747,682            | 1,835,066            |
| 81  | Registered Clinical Officer [1]                           | L         | 2        | 3,122,022    | 3,278,123            | 3,442,029            |
| 82  | Chief Registered Nurse                                    | L         | 8        | 12,313,026   | 12,928,677           | 13,575,111           |
| 83  | Senior Accountant                                         | L         | 1        | 1,018,753    | 1,069,691            | 1,123,175            |
| 84  | Senior Assistant Occupational Therapist                   | L         | 2        | 3,116,130    | 3,271,937            | 3,435,533            |
| 85  | Senior Assistant Physiotherapist                          | L         | 2        | 3,213,204    | 3,373,864            | 3,542,557            |
| 86  | Senior Assistant Public Health Officer                    | L         | 4        | 6,408,479    | 6,728,903            | 7,065,348            |
| 87  | Senior Clinical Officer                                   | L         | 4        | 7,016,924    | 7,367,770            | 7,736,159            |
| 88  | Senior Community Health Officer                           | L         | 2        | 3,116,130    | 3,271,937            | 3,435,533            |
| 89  | Senior Dental Technologist                                | L         | 1        | 1,691,036    | 1,775,588            | 1,864,367            |
| 90  | Senior Enrolled Nurse [1]                                 | L         | 25       | 42,734,159   | 44,870,867           | 47,114,410           |
| 91  | Senior Health Administration Officer                      | L         | 1        | 1,384,186    | 1,453,395            | 1,526,065            |
| 92  | Senior Health Records & Information Mgt. Officer          | L         | 2        | 3,045,027    | 3,197,278            | 3,357,142            |
| 93  | Senior Laboratory Technologist                            | L         | 1        | 1,585,845    | 1,665,137            | 1,748,394            |
| 94  | Senior Medical Engineer                                   | L         | 1        | 1,573,648    | 1,652,330            | 1,734,947            |
| 95  | Senior Medical Engineering Technologist                   | L         | 2        | 3,186,282    | 3,345,596            | 3,512,876            |
| 96  | Senior Medical Lab Officer                                | L         | 1        | 1,552,538    | 1,630,165            | 1,711,673            |
| 97  | Senior Medical Lab Technician [1]                         | L         | 7        | 11,212,719   | 11,773,355           | 12,362,023           |

| No. | Designation                                        | Job Group | Staff No | FY 2026/2027 | Projection 2027/2028 | Projection 2028/2029 |
|-----|----------------------------------------------------|-----------|----------|--------------|----------------------|----------------------|
| 98  | Senior Medical Lab Technologist                    | L         | 20       | 40,968,360   | 43,016,778           | 45,167,617           |
| 99  | Senior Medical Social Worker                       | L         | 2        | 2,962,248    | 3,110,360            | 3,265,878            |
| 100 | Senior Nursing Officer                             | L         | 4        | 6,604,134    | 6,934,341            | 7,281,058            |
| 101 | Senior Nutrition & Dietetics Technologist          | L         | 4        | 6,265,826    | 6,579,117            | 6,908,073            |
| 102 | Senior Occupational Therapist                      | L         | 1        | 1,626,413    | 1,707,734            | 1,793,120            |
| 103 | Senior Orthopedic Trauma Technologist              | L         | 2        | 3,105,443    | 3,260,715            | 3,423,751            |
| 104 | Senior Pharmaceutical Technologist                 | L         | 3        | 4,829,679    | 5,071,163            | 5,324,721            |
| 105 | Senior Public Health Officer                       | L         | 28       | 45,774,079   | 48,062,783           | 50,465,922           |
| 106 | Senior Radiographer                                | L         | 2        | 3,218,161    | 3,379,069            | 3,548,023            |
| 107 | Senior Registered Clinical Officer - Anesthetist   | L         | 9        | 16,298,984   | 17,113,933           | 17,969,630           |
| 108 | Senior Registered Nurse                            | L         | 62       | 95,801,819   | 100,591,910          | 105,621,505          |
| 109 | Registered Nurse [1] - Anesthetist                 | K         | 4        | 6,110,929    | 6,416,475            | 6,737,299            |
| 110 | Assistant Chief Pharmacist                         | K         | 1        | 1,564,963    | 1,643,211            | 1,725,372            |
| 111 | Senior Community Health Officer                    | K         | 3        | 4,132,873    | 4,339,517            | 4,556,492            |
| 112 | Assistant Health Records Info.Mgt Officer [1]      | K         | 5        | 6,908,129    | 7,253,535            | 7,616,212            |
| 113 | Assistant Occupational Therapist [1]               | K         | 3        | 3,915,867    | 4,111,660            | 4,317,243            |
| 114 | Assistant Physiotherapist [1]                      | K         | 6        | 8,063,330    | 8,466,497            | 8,889,821            |
| 115 | Assistant Public Health Officer [1]                | K         | 9        | 12,062,129   | 12,665,235           | 13,298,497           |
| 116 | Chief Medical Lab Technologist                     | K         | 1        | 1,341,033    | 1,408,085            | 1,478,489            |
| 117 | Chief Public Health Officer                        | K         | 1        | 1,389,805    | 1,459,295            | 1,532,260            |
| 118 | Chief Registered Nurse                             | K         | 2        | 2,736,747    | 2,873,584            | 3,017,264            |
| 119 | Clinical Officer                                   | K         | 2        | 2,931,543    | 3,078,120            | 3,232,026            |
| 120 | Community Health Officer [1]                       | K         | 4        | 5,404,705    | 5,674,940            | 5,958,687            |
| 121 | Enrolled Nurse [1]                                 | K         | 4        | 5,008,613    | 5,259,044            | 5,521,996            |
| 122 | Health Administration Officer [1]                  | K         | 2        | 2,046,895    | 2,149,240            | 2,256,702            |
| 123 | Health Records & Information Mgt. Officer          | K         | 3        | 4,030,065    | 4,231,568            | 4,443,147            |
| 124 | Medical Lab Officer                                | K         | 8        | 10,588,321   | 11,117,737           | 11,673,624           |
| 125 | Medical Lab Technologist [1]                       | K         | 16       | 21,647,110   | 22,729,466           | 23,865,939           |
| 126 | Medical Social Worker [1]                          | K         | 6        | 8,153,038    | 8,560,690            | 8,988,724            |
| 127 | Registered Nurse [1]                               | K         | 2        | 1,483,712    | 1,557,898            | 1,635,792            |
| 128 | Nutrition & Dietetics Officer                      | K         | 8        | 10,525,009   | 11,051,259           | 11,603,822           |
| 129 | Orthopaedic Trauma Technologist [1]                | K         | 2        | 2,657,704    | 2,790,589            | 2,930,119            |
| 130 | Orthopedic Technologist [1]                        | K         | 5        | 6,834,413    | 7,176,134            | 7,534,940            |
| 131 | Pharmaceutical Technologist [1]                    | K         | 11       | 19,881,781   | 20,875,870           | 21,919,664           |
| 132 | Principal Public Health Officer                    | K         | 1        | 1,545,176    | 1,622,435            | 1,703,557            |
| 133 | Public Health Officer                              | K         | 5        | 6,731,641    | 7,068,223            | 7,421,634            |
| 134 | Radiographer [1]                                   | K         | 6        | 8,005,223    | 8,405,484            | 8,825,758            |
| 135 | Registered Clinical Officer [1]                    | K         | 54       | 95,165,045   | 99,923,297           | 104,919,462          |
| 136 | Registered Clinical Officer [1] - Anaesthetic      | K         | 4        | 6,280,512    | 6,594,538            | 6,924,264            |
| 137 | Registered Nurse [1]                               | K         | 127      | 236,130,870  | 247,937,414          | 260,334,284          |
| 138 | Senior Community Health Assistant                  | K         | 3        | 3,970,449    | 4,168,971            | 4,377,420            |
| 139 | Senior Enrolled Nurse [2]                          | K         | 26       | 36,042,125   | 37,844,231           | 39,736,443           |
| 140 | Senior Health Records & Information Mgt. Assistant | K         | 13       | 17,326,064   | 18,192,367           | 19,101,986           |
| 141 | Senior Medical Eng. Technician                     | K         | 2        | 2,753,543    | 2,891,220            | 3,035,781            |
| 142 | Senior Medical Lab Technician [2]                  | K         | 5        | 6,721,015    | 7,057,066            | 7,409,919            |
| 143 | Senior Enrolled Nurse [2]                          | K         | 1        | 1,384,402    | 1,453,622            | 1,526,303            |
| 144 | Senior Orthopaedic Technologist                    | K         | 1        | 1,362,193    | 1,430,303            | 1,501,818            |
| 145 | Senior Orthopaedic Trauma Technician               | K         | 1        | 1,389,805    | 1,459,295            | 1,532,260            |
| 146 | Senior Public Health Assistant                     | K         | 21       | 30,261,225   | 31,774,286           | 33,363,001           |
| 147 | Senior Registered Nurse                            | K         | 8        | 7,259,373    | 7,622,342            | 8,003,459            |
| 148 | Supply Chain Management Assistant [2]              | K         | 1        | 1,017,999    | 1,068,899            | 1,122,344            |
| 149 | Community Health Officer [2]                       | J         | 3        | 3,432,118    | 3,603,724            | 3,783,910            |
| 150 | Assistant Occupational Therapist [2]               | J         | 1        | 1,074,299    | 1,128,014            | 1,184,415            |
| 151 | Assistant Public Health Officer [2]                | J         | 5        | 5,673,020    | 5,956,671            | 6,254,505            |
| 152 | Chief Clerical Officer - General Office Ser        | J         | 2        | 1,659,567    | 1,742,545            | 1,829,673            |
| 153 | Community Health Assistant [1]                     | J         | 8        | 9,129,700    | 9,586,185            | 10,065,494           |
| 154 | Community Health Officer [2]                       | J         | 10       | 12,330,245   | 12,946,757           | 13,594,095           |
| 155 | Dental Technologist [2]                            | J         | 1        | 1,162,868    | 1,221,011            | 1,282,062            |
| 156 | Enrolled Nurse [1]                                 | J         | 13       | 16,608,439   | 17,438,861           | 18,310,804           |

| No. | Designation                                    | Job Group | Staff No     | FY 2026/2027         | Projection 2027/2028 | Projection 2028/2029 |
|-----|------------------------------------------------|-----------|--------------|----------------------|----------------------|----------------------|
| 157 | Health Administration Officer [2]              | J         | 2            | 1,729,019            | 1,815,470            | 1,906,243            |
| 158 | Health Records & Information Mgt. Assist [1]   | J         | 10           | 11,401,855           | 11,971,948           | 12,570,545           |
| 159 | Medical Eng. Technician [1]                    | J         | 1            | 1,074,299            | 1,128,014            | 1,184,415            |
| 160 | Medical Eng. Technologist [2]                  | J         | 1            | 1,156,667            | 1,214,500            | 1,275,225            |
| 161 | Medical Lab Technician [1]                     | J         | 5            | 5,668,061            | 5,951,464            | 6,249,037            |
| 162 | Medical Lab Technologist [2]                   | J         | 7            | 7,824,960            | 8,216,208            | 8,627,018            |
| 163 | Medical Social Worker [2]                      | J         | 1            | 1,145,934            | 1,203,231            | 1,263,392            |
| 164 | Registered Nurse [1]                           | J         | 1            | 104,041              | 109,243              | 114,705              |
| 165 | Nutrition & Dietetics Officer                  | J         | 1            | 1,275,098            | 1,338,853            | 1,405,796            |
| 166 | Nutrition & Dietetics Technician [1]           | J         | 1            | 1,099,692            | 1,154,677            | 1,212,410            |
| 167 | Nutrition & Dietetics Technologist [2]         | J         | 5            | 5,425,658            | 5,696,941            | 5,981,788            |
| 168 | Orthopaedic Trauma Technician [1]              | J         | 1            | 1,074,299            | 1,128,014            | 1,184,415            |
| 169 | Orthopedic Technologist [2]                    | J         | 1            | 1,074,299            | 1,128,014            | 1,184,415            |
| 170 | Pharmaceutical Technologist [2]                | J         | 4            | 4,438,202            | 4,660,112            | 4,893,118            |
| 171 | Public Health Assistant [1]                    | J         | 3            | 3,341,082            | 3,508,136            | 3,683,543            |
| 172 | Registered Clinical Officer [2]                | J         | 6            | 7,689,268            | 8,073,731            | 8,477,418            |
| 173 | Registered Nurse [1]                           | J         | 77           | 112,999,573          | 118,649,552          | 124,582,029          |
| 174 | Senior Community Health Officer                | J         | 2            | 2,521,173            | 2,647,232            | 2,779,593            |
| 175 | Senior Public Health Officer                   | J         | 1            | 1,219,901            | 1,280,896            | 1,344,941            |
| 176 | Registered Nurse [1]                           | J         | 2            | 2,527,936            | 2,654,333            | 2,787,049            |
| 177 | *Assistant Public Health Officer [2]           | H         | 1            | 1,026,827            | 1,078,168            | 1,132,077            |
| 178 | Assistant Community Health Officer [3]         | H         | 17           | 18,557,309           | 19,485,174           | 20,459,433           |
| 179 | Assistant Occupational Therapist [3]           | H         | 5            | 5,131,520            | 5,388,096            | 5,657,501            |
| 180 | Chief Driver                                   | H         | 3            | 1,763,152            | 1,851,310            | 1,943,875            |
| 181 | Assistant Community Health Officer [3]         | H         | 2            | 2,160,546            | 2,268,573            | 2,382,002            |
| 182 | Farewell Home Assistant [1]                    | H         | 1            | 886,608              | 930,938              | 977,485              |
| 183 | Health Administration Officer [3]              | H         | 2            | 1,516,957            | 1,592,805            | 1,672,445            |
| 184 | Health Records Info.Mgt Assistant [2]          | H         | 6            | 6,392,635            | 6,712,267            | 7,047,880            |
| 185 | Medical Lab Technician [2]                     | H         | 3            | 3,246,114            | 3,408,420            | 3,578,841            |
| 186 | Medical Lab Technologist [3]                   | H         | 21           | 19,706,761           | 20,692,099           | 21,726,704           |
| 187 | Medical Social Worker [3]                      | H         | 8            | 8,270,749            | 8,684,286            | 9,118,501            |
| 188 | Nutrition & Dietetics Technician [2]           | H         | 1            | 1,015,410            | 1,066,181            | 1,119,490            |
| 189 | Orthopaedic Trauma Technician [2]              | H         | 1            | 1,107,987            | 1,163,386            | 1,221,556            |
| 190 | Pharmaceutical Technologist [3]                | H         | 16           | 17,132,763           | 17,989,401           | 18,888,871           |
| 191 | Public Health Assistant [2]                    | H         | 2            | 2,053,654            | 2,156,337            | 2,264,154            |
| 192 | Registered Clinical Officer [3]                | H         | 19           | 30,962,284           | 32,510,398           | 34,135,918           |
| 193 | Registered Nurse [3]                           | H         | 14           | 14,853,953           | 15,596,651           | 16,376,483           |
| 194 | Senior Clerical Officer                        | H         | 2            | 1,077,631            | 1,131,513            | 1,188,088            |
| 195 | Registered Nurse [3]                           | H         | 2            | 173,063              | 181,716              | 190,802              |
| 196 | Cleaning Supervisor [1]                        | G         | 2            | 987,192              | 1,036,552            | 1,088,379            |
| 197 | Clerical Officer [1] - General Office Service] | G         | 3            | 1,451,552            | 1,524,130            | 1,600,336            |
| 198 | Community Health Assistant [3]                 | G         | 12           | 9,327,379            | 9,793,748            | 10,283,435           |
| 199 | Orthopaedic Trauma Technician [3]              | G         | 3            | 2,819,061            | 2,960,014            | 3,108,015            |
| 200 | Registered Nurse [1]                           | G         | 2            | 2,198,436            | 2,308,358            | 2,423,776            |
| 201 | Senior Clerical Officer                        | G         | 1            | 838,317              | 880,233              | 924,244              |
| 202 | Senior Driver                                  | G         | 11           | 5,411,377            | 5,681,946            | 5,966,043            |
| 203 | Clerical Officer [2]                           | F         | 1            | 363,650              | 381,833              | 400,924              |
| 204 | Driver [1]                                     | F         | 9            | 4,074,371            | 4,278,090            | 4,491,994            |
| 205 | Farewell Home Assistant [3]                    | F         | 5            | 3,092,095            | 3,246,700            | 3,409,035            |
| 206 | Driver (2)                                     | E         | 2            | 861,243              | 904,305              | 949,520              |
| 207 | Support Staff Supervisor                       | E         | 1            | 360,645              | 378,677              | 397,611              |
| 208 | Mortuary Attendant [3]                         | D         | 1            | 586,039              | 615,341              | 646,108              |
| 209 | Driver [3]                                     | D         | 3            | 805,121              | 845,377              | 887,646              |
| 210 | Senior Support Staff                           | D         | 1            | 292,896              | 307,541              | 322,918              |
|     | <b>Sub-Total</b>                               |           | <b>1,180</b> | <b>1,889,922,587</b> | <b>1,984,418,716</b> | <b>2,083,639,652</b> |
|     | Temporary Employees                            |           |              | 81,057,285           | 81,057,285           | 81,057,285           |
|     | Community Health Promoters (CHPs)              |           |              | 66,390,000           | 66,390,000           | 66,390,000           |
|     | <b>Grand Total</b>                             |           |              | <b>2,037,369,872</b> | <b>2,131,866,001</b> | <b>2,231,086,937</b> |

## Itemized recurrent

| 12. Health Services and Sanitation |          |                                                                              |                          |                  |                          |                  |                            |               |
|------------------------------------|----------|------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|---------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                                            | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |               |
|                                    |          |                                                                              | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029  |
|                                    |          |                                                                              | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.         |
|                                    |          | <b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>                        |                          |                  |                          |                  |                            |               |
|                                    |          | <b>CSP-Administrative and Support services</b>                               |                          |                  |                          |                  |                            |               |
| Headquarters                       |          | <b>COMPENSATION TO EMPLOYEES</b>                                             | 1,761,260,021            | 2,029,727,929    | 2,029,727,929            | 2,070,008,972    | 2,277,009,869              | 2,504,710,856 |
|                                    | 2110100  | <b>Basic salary+ Permanent Employees and Salary Arrears</b>                  | 618,777,978              | 838,253,732      | 838,253,732              | 681,762,695      | 749,938,965                | 824,932,861   |
|                                    | 2110101  | Basic Salary civil services                                                  | 618,777,978              | 838,253,732      | 838,253,732              | 681,762,695      | 749,938,965                | 824,932,861   |
|                                    | 2110200  | <b>Basic Wages - Temporary Employees</b>                                     | 119,011,853              | 210,309,855      | 215,309,855              | 213,837,285      | 235,221,014                | 258,743,115   |
|                                    | 2110201  | Contractual Employees-CHPs                                                   | 65,700,000               | 155,781,627      | 155,781,627              | 132,780,000      | 146,058,000                | 160,663,800   |
|                                    | 2110202  | Casual Labour - Others                                                       | 53,311,853               | 54,528,228       | 59,528,228               | 81,057,285       | 89,163,014                 | 98,079,315    |
|                                    | 2110300  | <b>Personal Allowance +Paid as Part of Salary</b>                            | 916,243,832              | 859,025,756      | 854,025,756              | 1,071,364,590    | 1,178,501,049              | 1,296,351,154 |
|                                    | 2110301  | House Allowance                                                              | 127,698,445              | 141,230,768      | 141,230,768              | 143,228,023      | 157,550,825                | 173,305,908   |
|                                    | 2110314  | Transport Allowance                                                          | 71,551,245               | 87,652,762       | 87,652,762               | 82,115,111       | 90,326,622                 | 99,359,284    |
|                                    | 2110315  | Extraneous                                                                   | 288,091,609              | 176,319,812      | 171,319,812              | 322,180,643      | 354,398,707                | 389,838,578   |
|                                    | 2110318  | Non+practising                                                               | 30,664,819               | 25,608,000       | 25,608,000               | 35,844,000       | 39,428,400                 | 43,371,240    |
|                                    | 2110320  | Leave Allowance                                                              | 6,024,974                | 6,198,475        | 6,198,475                | 6,608,000        | 7,268,800                  | 7,995,680     |
|                                    | 2110321  | Health Service Allowance                                                     | 128,678,905              | 148,555,460      | 148,555,460              | 139,167,096      | 153,083,806                | 168,392,186   |
|                                    | 2110322  | Health risk                                                                  | 48,958,750               | 61,981,986       | 61,981,986               | 53,476,412       | 58,824,053                 | 64,706,459    |
|                                    | 2110335  | On call                                                                      | 73,347,510               | 78,603,420       | 78,603,420               | 80,472,000       | 88,519,200                 | 97,371,120    |
|                                    | 2110399  | Nursing service allowance                                                    | 101,788,382              | 127,313,020      | 127,313,020              | 111,344,515      | 122,478,967                | 134,726,863   |
|                                    | 2110399  | Salary Arrears                                                               | 35,100,000               | -                | -                        | -                | -                          | -             |
|                                    | 2110399  | Salary Annual Increment                                                      | -                        | -                | -                        | 16,196,630       | 17,816,293                 | 19,597,922    |
|                                    | 2110399  | Recruitment of Healthcare providers                                          | -                        | -                | -                        | 58,632,060       | 64,495,266                 | 70,944,793    |
|                                    |          | Staff promotions                                                             | -                        | -                | -                        | 16,780,900       | 18,458,990                 | 20,304,889    |
|                                    |          | NITA                                                                         | -                        | -                | -                        | 709,200          | 780,120                    | 858,132       |
|                                    | 2110399  | Uniform Allowance                                                            | 4,339,193                | 5,562,053        | 5,562,053                | 4,610,000        | 5,071,000                  | 5,578,100     |
|                                    | 2120100  | <b>Employer Contributions to Compulsory National Social Security Schemes</b> | 107,226,358              | 122,138,586      | 122,138,586              | 103,044,402      | 113,348,842                | 124,683,726   |
|                                    | 2120103  | Employer contribution to pension                                             | 84,882,993               | 96,835,720       | 96,835,720               | 76,540,260       | 84,194,286                 | 92,613,715    |
|                                    | 2120103  | Housing Levy                                                                 | 22,343,365               | 25,302,866       | 25,302,866               | 26,504,142       | 29,154,556                 | 32,070,012    |
|                                    |          | <b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>                               |                          |                  |                          |                  |                            |               |
|                                    |          | <b>CSP-Ambulance and Referral services</b>                                   |                          |                  |                          |                  |                            |               |
| Headquarters                       |          | <b>Use of Goods and Services</b>                                             | 165,853,228              | 14,944,760       | 33,208,100               | -                | -                          | -             |
|                                    | 2210100  | <b>Utilities Supplies and Services</b>                                       | 5,005,745                | 2,254,786        | 1,654,786                | -                | -                          | -             |
|                                    | 2210101  | Electricity Expenses                                                         | 3,005,011                | 1,254,052        | 1,254,052                | -                | -                          | -             |
|                                    | 2210102  | Water and Sewerage charges                                                   | 2,000,734                | 1,000,734        | 400,734                  | -                | -                          | -             |
|                                    | 2210200  | <b>Communication Supplies and Services</b>                                   | 65,657                   | 205,657          | -                        | -                | -                          | -             |
|                                    | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                        | -                        | -                | -                        | -                | -                          | -             |
|                                    | 2210202  | Internet connections                                                         | 65,657                   | 205,657          | -                        | -                | -                          | -             |
|                                    | 2210203  | Courier and Postal Services                                                  | -                        | -                | -                        | -                | -                          | -             |
|                                    | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>       | 2,141,302                | 3,441,302        | 1,941,302                | -                | -                          | -             |
|                                    | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)              | 1,300,001                | 2,000,000        | 1,000,000                | -                | -                          | -             |
|                                    | 2210302  | Accommodation +domestic                                                      | 340,758                  | 390,759          | 390,759                  | -                | -                          | -             |

| 12. Health Services and Sanitation |                                                           |                                                                                       |                                |                     |                                |                     |                            |              |
|------------------------------------|-----------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE                                                  | TITLE AND DETAILS                                                                     | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |                                                           |                                                                                       | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |                                                           |                                                                                       | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 2210303                                                   | Daily Subsistence Allowances                                                          | 500,543                        | 1,050,543           | 550,543                        | -                   | -                          | -            |
|                                    | <b>2210400</b>                                            | <b>Foreign Travel and Subsistence, and Other Transportation Costs</b>                 | <b>2,300,000</b>               | <b>3,200,000</b>    | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | 2210401                                                   | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                       | 2,300,000                      | 2,150,000           | -                              | -                   | -                          | -            |
|                                    | 2210403                                                   | Daily Subsistence Allowances                                                          | -                              | 1,050,000           | -                              | -                   | -                          | -            |
|                                    | <b>2210500</b>                                            | <b>Printing , Advertising and Information Supplies and Services</b>                   | <b>3,276,715</b>               | <b>678,024</b>      | <b>20,678,024</b>              | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | 2210502                                                   | Publishing and Printing Services                                                      | 897,000                        | 230,235             | 230,235                        | -                   | -                          | -            |
|                                    | 2210503                                                   | Subscriptions to Newspapers, Magazines and Periodicals                                | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2210504                                                   | Advertising, Awareness and Publicity Campaigns-medical camp                           | 476,710                        | 447,789             | 20,447,789                     | -                   | -                          | -            |
|                                    | 2210504                                                   | Campaigns on Blood and Tissue Transplant                                              | 744,000                        | -                   | -                              | -                   | -                          | -            |
|                                    | 2210504                                                   | SHIF Awareness and Registration campaigns                                             | 1,159,005                      | -                   | -                              | -                   | -                          | -            |
|                                    | <b>2210700</b>                                            | <b>Training Expenses</b>                                                              | <b>851,775</b>                 | <b>-</b>            | <b>3,000,000</b>               | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | 2210708                                                   | Trainer allowance                                                                     | 270,345                        | -                   | 1,000,000                      | -                   | -                          | -            |
|                                    | 2210710                                                   | Accommodation                                                                         | 250,980                        | -                   | 2,000,000                      | -                   | -                          | -            |
|                                    | 2210711                                                   | Tuition fees                                                                          | 330,450                        | -                   | -                              | -                   | -                          | -            |
|                                    | <b>2210800</b>                                            | <b>Hospitality Supplies and Services</b>                                              | <b>12,496,488</b>              | <b>5,164,991</b>    | <b>5,933,988</b>               | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | 2210801                                                   | Catering Services (receptions), Accommodation, Gifts, Food and Drinks                 | 10,470,582                     | 1,025,900           | 5,707,810                      | -                   | -                          | -            |
|                                    | 2210802                                                   | Boards, Committees, Conferences and Seminars                                          | 1,176,528                      | 1,226,178           | 226,178                        | -                   | -                          | -            |
|                                    | 2210802                                                   | Health Standards Planning and Quality Assurance Committee (Monitoring and evaluation) | 849,378                        | 2,912,913           | -                              | -                   | -                          | -            |
|                                    | <b>2210900</b>                                            | <b>Insurance</b>                                                                      | <b>-</b>                       | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | 2210910                                                   | Medical Insurance-indigents for UHC pilot in Samia/Bunyala                            | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | <b>CSP-Diagnostic Services in Higher Level Facilities</b> |                                                                                       |                                |                     |                                |                     |                            |              |
|                                    |                                                           | <b>Use of Goods and Services</b>                                                      |                                | <b>24,791,650</b>   | <b>15,829,025</b>              |                     | <b>-</b>                   | <b>-</b>     |
|                                    | <b>2211000</b>                                            | <b>Specialised Materials and Supplies</b>                                             | <b>95,722,757</b>              | <b>12,323,422</b>   | <b>4,251,294</b>               | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | 2211001                                                   | Medical drugs                                                                         | 42,660,189                     | 8,545,864           | 2,148,296                      | -                   | -                          | -            |
|                                    | 2211002                                                   | Dressings and Other Non-Pharmaceutical Medical Items                                  | 12,406,773                     | 889,753             | 615,850                        | -                   | -                          | -            |
|                                    | 2211002                                                   | Purchase of Renal supplies                                                            | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211002                                                   | Purchase of dental supplies                                                           | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211004                                                   | Fungicide, insecticide & sprays                                                       | 1,873,915                      | -                   | -                              | -                   | -                          | -            |
|                                    | 2211005                                                   | Chemicals and Industrial Gases                                                        | 1,053,141                      | -                   | -                              | -                   | -                          | -            |
|                                    | 2211008                                                   | Laboratory material supplies                                                          | 14,421,646                     | 1,136,121           | 636,121                        | -                   | -                          | -            |
|                                    | 2211015                                                   | Food and ration                                                                       | 16,326,556                     | 1,351,027           | 851,027                        | -                   | -                          | -            |
|                                    | 2211016                                                   | Purchase of Uniforms and Clothing + Staff                                             | 506,010                        | -                   | -                              | -                   | -                          | -            |
|                                    | 2211019                                                   | Purchase of Uniforms and Clothing + patients                                          | 450,355                        | -                   | -                              | -                   | -                          | -            |

| 12. Health Services and Sanitation |                |                                                                                                                               |                                |                     |                                |                     |                            |              |
|------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE       | TITLE AND DETAILS                                                                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |                |                                                                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |                |                                                                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 2211021        | Purchase of bed and linen                                                                                                     | 676,963                        | -                   | -                              | -                   | -                          | -            |
|                                    | 2211028        | Purchase of x-ray consumables                                                                                                 | 5,347,209                      | 400,657             | -                              | -                   | -                          | -            |
|                                    | <b>2211100</b> | <b>Office and General Supplies and Services</b>                                                                               | <b>12,455,813</b>              | <b>5,505,727</b>    | <b>881,730</b>                 | -                   | -                          | -            |
|                                    | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) | 4,532,679                      | 2,050,970           | 550,970                        | -                   | -                          | -            |
|                                    | 2211101        | Supply of Medical Records                                                                                                     | 993,971                        | 373,971             | -                              | -                   | -                          | -            |
|                                    | 2211102        | Supplies and Accessories for Computers and Printers                                                                           | 1,480,299                      | 1,250,026           | -                              | -                   | -                          | -            |
|                                    | 2211103        | Sanitary and cleaning materials,                                                                                              | 5,448,864                      | 1,830,760           | 330,760                        | -                   | -                          | -            |
|                                    | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                                                                | <b>16,013,963</b>              | <b>3,408,581</b>    | <b>1,408,581</b>               | -                   | -                          | -            |
|                                    | 2211201        | Refined Fuels and Lubricants for Transport                                                                                    | 7,005,051                      | 1,000,051           | 500,051                        | -                   | -                          | -            |
|                                    | 2211202        | Refined Fuels and Lubricants for Transport production                                                                         | 3,060,993                      | 1,700,000           | 700,000                        | -                   | -                          | -            |
|                                    | 2211204        | Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)                            | 5,947,919                      | 708,530             | 208,530                        | -                   | -                          | -            |
|                                    | <b>2211300</b> | <b>Other Operating Expenses</b>                                                                                               | <b>10,275,757</b>              | <b>2,373,860</b>    | <b>6,623,860</b>               | -                   | -                          | -            |
|                                    | 2211301        | Bank Services Commission & Charges                                                                                            | 200,000                        | 120,000             | 120,000                        | -                   | -                          | -            |
|                                    | 2211304        | Medical expenses                                                                                                              | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211305        | Contracted Guards and Cleaning Services                                                                                       | 8,074,042                      | 2,003,860           | 6,503,860                      | -                   | -                          | -            |
|                                    | 2211310        | Contracted Professional Services                                                                                              | 1,501,715                      | -                   | -                              | -                   | -                          | -            |
|                                    | 2211310        | Medical Disability Assessment                                                                                                 | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211310        | Eye care services                                                                                                             | 500,000                        | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Refilling of community chlorine                                                                                               | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Menstrual Hygiene                                                                                                             | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Purchase of life straw kit                                                                                                    | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Free Maternal Health Care                                                                                                     | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Preparation of Health Planning Documents(HSWG&APR)                                                                            | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Jigger Control                                                                                                                | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Reproductive, Maternal, New Born, Child and Adolescent Health (RMNCAH)                                                        | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Non Communicable Diseases                                                                                                     | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | School Health Programme                                                                                                       | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Blood and Tissue Transplant Services                                                                                          | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Disease Surveillance & control                                                                                                | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Immunization and Vaccination Campaigns                                                                                        | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2222399        | Health Promotion                                                                                                              | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Community Health Services                                                                                                     | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Sectoral and Multi-sectoral Coordination                                                                                      | -                              | 250,000             | -                              | -                   | -                          | -            |
|                                    | 2211399        | Monitoring and Evaluation                                                                                                     | -                              | -                   | -                              | -                   | -                          | -            |

| 12. Health Services and Sanitation |                |                                                                     |                                |                     |                                |                     |                            |              |
|------------------------------------|----------------|---------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE       | TITLE AND DETAILS                                                   | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |                |                                                                     | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |                |                                                                     | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 2211399        | Purchase of medical records                                         | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Preparation of Policy Documents                                     | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Purchase supplementary feedings for children                        | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Primary Health Care network                                         | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211399        | Other Operating Expenses-SHA Awareness and registration             | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | <b>2220100</b> | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b> | <b>3,530,031</b>               | <b>1,180,060</b>    | <b>2,663,560</b>               | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | 2220101        | Maintenance Expenses + Motor Vehicles                               | 3,530,031                      | 1,180,060           | 2,663,560                      | -                   | -                          | -            |
|                                    | 2220103        | Maintenance Expenses for boats and ferries                          | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | <b>2220200</b> | <b>Routine Maintenance + Other Assets</b>                           | <b>1,717,225</b>               | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | 2220201        | Maintenance of Plant, Machinery and Equipment                       | 836,775                        | -                   | -                              | -                   | -                          | -            |
|                                    | 2220202        | Maintenance of Office Furniture and Equipment                       | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2220203        | Maintenance of medical and dental equipment                         | 880,450                        | -                   | -                              | -                   | -                          | -            |
|                                    | 2220205        | Maintenance of Buildings and Stations ++ Non-residential            | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2220206        | Maintenance of civil works                                          | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2220210        | Maintenance of Computers, Software, and Networks                    | -                              | -                   | -                              | -                   | -                          | -            |
|                                    |                | <b>Grants and Transfers</b>                                         | <b>58,737,029</b>              | <b>13,760,000</b>   | <b>38,372,197</b>              | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | 2640201        | Emergency- Relief (Health Services)                                 | 2,046,634                      | -                   | -                              | -                   | -                          | -            |
|                                    | 2640201        | Busia County Health Services Fund                                   | 5,482,351                      | -                   | -                              | -                   | -                          | -            |
|                                    | 2640499        | Nutritional International                                           | 27,757,072                     | -                   | 588,468                        | -                   | -                          | -            |
|                                    | 2640499        | DANIDA                                                              | 9,690,972                      | -                   | 24,023,729                     | -                   | -                          | -            |
|                                    | 2640499        | DANIDA (County government Contribution)                             | 13,760,000                     | 13,760,000          | 13,760,000                     | -                   | -                          | -            |
|                                    |                | <b>Social Benefits</b>                                              |                                |                     |                                |                     |                            |              |
|                                    | <b>2710100</b> | <b>Government Pension and Retirement Benefits</b>                   | <b>-</b>                       | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | 2710102        | Gratuity + Civil Servants                                           | -                              | -                   | -                              | -                   | -                          | -            |
|                                    |                | <b>CSP-Higher Level Hospital Equipment</b>                          |                                |                     |                                |                     |                            |              |
|                                    |                | <b>Acquisition OF Non-Financial Assets</b>                          | <b>20,293,371</b>              | <b>1,921,412</b>    | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | <b>3110900</b> | <b>Purchase of Household Furniture and Institutional Equipment</b>  | <b>295,445</b>                 | <b>356,800</b>      | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | 3111003        | Purchase of Household and Institutional Appliances                  | 295,445                        | 356,800             | -                              | -                   | -                          | -            |
|                                    | <b>3111000</b> | <b>Purchase of Office Furniture and General Equipment</b>           | <b>10,035,834</b>              | <b>1,125,822</b>    | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>     |
|                                    | 3111001        | Purchase of Office Furniture and Fittings                           | -                              | 709,365             | -                              | -                   | -                          | -            |
|                                    | 3111002        | Purchase of Computers, Printers and other IT Equipment              | 10,035,834                     | 416,457             | -                              | -                   | -                          | -            |
|                                    | 3111005        | Purchase of Photocopiers                                            | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | <b>3111100</b> | <b>Purchase of Specialized Plants, Equipment and Machinery</b>      | <b>9,962,092</b>               | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>     |

| 12. Health Services and Sanitation |                                      |                                                                                    |                                |                     |                                |                     |                            |               |
|------------------------------------|--------------------------------------|------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|---------------|
| DEPARTMENT                         | GFS CODE                             | TITLE AND DETAILS                                                                  | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |               |
|                                    |                                      |                                                                                    | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029  |
|                                    |                                      |                                                                                    | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.         |
|                                    | 3111101                              | Purchase of Medical and Dental Equipment                                           | 8,633,374                      | -                   | -                              | -                   | -                          | -             |
|                                    | 3111101                              | Purchase of Therapy Equipment                                                      | -                              | -                   | -                              | -                   | -                          | -             |
|                                    | 3111102                              | Purchase of Boilers and Refrigeration and Air Conditioners                         | 375,618                        | -                   | -                              | -                   | -                          | -             |
|                                    | 3111003                              | Purchase of Airconditioners, Fans and Heating Appliances                           | -                              | -                   | -                              | -                   | -                          | -             |
|                                    | 3111106                              | Purchase of Fire Fighting Equipment                                                | -                              | -                   | -                              | -                   | -                          | -             |
|                                    | 3111107                              | Purchase of Laboratory Equipment                                                   | 953,100                        | -                   | -                              | -                   | -                          | -             |
|                                    | 3111120                              | Purchase of specialized Plant                                                      | -                              | -                   | -                              | -                   | -                          | -             |
|                                    | 3111400                              | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | -                              | 438,790             | -                              | -                   | -                          | -             |
|                                    | 3111403                              | Operational research                                                               | -                              | 438,790             | -                              | -                   | -                          | -             |
|                                    |                                      | Sub Total                                                                          | 2,006,143,649                  | 41,657,822          | 49,037,125                     | 2,070,008,972       | 2,277,009,869              | 2,504,710,856 |
| Headquarters                       |                                      |                                                                                    |                                |                     |                                |                     |                            |               |
|                                    | CP-PREVENTIVE AND PROMOTIVE SERVICES |                                                                                    |                                |                     |                                |                     |                            |               |
|                                    | CSP-Sanitation and Hygiene           |                                                                                    |                                |                     |                                |                     |                            |               |
|                                    |                                      | Use of Goods and Services                                                          | 35,697,953                     | 6,111,948           | 4,481,478                      | -                   | -                          | -             |
|                                    | 2210100                              | Utilities Supplies and Services                                                    | -                              | -                   | -                              | -                   | -                          | -             |
|                                    | 2210101                              | Electricity Expenses                                                               | -                              | -                   | -                              | -                   | -                          | -             |
|                                    | 2210200                              | Communication Supplies and Services                                                | 80,900                         | -                   | -                              | -                   | -                          | -             |
|                                    | 2210201                              | Telephone, Telex, Facsimile and Mobile Phone Services                              | -                              | -                   | -                              | -                   | -                          | -             |
|                                    | 2210202                              | Internet connections                                                               | 60,900                         | -                   | -                              | -                   | -                          | -             |
|                                    | 2210203                              | Courier and Postal Services                                                        | 20,000                         | -                   | -                              | -                   | -                          | -             |
|                                    | 2210300                              | Domestic Travel and Subsistence, and Other Transportation Costs                    |                                | 900,000             | 400,000                        | -                   | -                          | -             |
|                                    | 2210301                              | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                    |                                | 500,000             | 200,000                        | -                   | -                          | -             |
|                                    | 2210303                              | Daily Subsistence Allowances                                                       |                                | 400,000             | 200,000                        | -                   | -                          | -             |
|                                    | 2210500                              | Printing , Advertising and Information Supplies and Services                       | 1,775,509                      | 809,005             | 309,005                        | -                   | -                          | -             |
|                                    | 2210502                              | Publishing and Printing Services                                                   | -                              | -                   | -                              | -                   | -                          | -             |
|                                    | 2210504                              | Advertising, Awareness and Publicity Campaigns                                     | 68,850                         | 809,005             | 309,005                        | -                   | -                          | -             |
|                                    | 2210504                              | Jigger Control                                                                     | -                              | -                   | -                              | -                   | -                          | -             |
|                                    | 2210504                              | Reproductive, Maternal, New Born, Child and Adolescent Health (RMNCAH)             | 1,000,000                      | -                   | -                              | -                   | -                          | -             |
|                                    | 2210504                              | School Health Programme                                                            | 505,869                        | -                   | -                              | -                   | -                          | -             |
|                                    | 2210504                              | Immunization and Vaccination Campaigns                                             | 200,790                        | -                   | -                              | -                   | -                          | -             |
|                                    | 2210504                              | Disease Surveillance & control                                                     | -                              | -                   | -                              | -                   | -                          | -             |
|                                    | 2210800                              | Hospitality Supplies and Services                                                  | 3,042,680                      | 852,788             | 652,788                        | -                   | -                          | -             |
|                                    | 2210801                              | Catering Services (receptions), Accommodation, Gifts, Food and Drinks              | 2,468,780                      | 302,788             | 302,788                        | -                   | -                          | -             |

| 12. Health Services and Sanitation |                                             |                                                                                                                               |                          |                  |                          |                  |                            |              |
|------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE                                    | TITLE AND DETAILS                                                                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |                                             |                                                                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                    |                                             |                                                                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                    | 2210802                                     | Boards, Committees, Conferences and Seminars                                                                                  | -                        | 550,000          | 350,000                  | -                | -                          | -            |
|                                    | 2210802                                     | Non Communicable Diseases                                                                                                     | 523,900                  | -                | -                        | -                | -                          | -            |
|                                    | 2210802                                     | Health Promotion                                                                                                              | 50,000                   | -                | -                        | -                | -                          | -            |
|                                    | <b>2211000</b>                              | <b>Specialised Materials and Supplies</b>                                                                                     | <b>737,774</b>           | <b>1,980,470</b> | <b>1,550,000</b>         | <b>-</b>         | <b>-</b>                   | <b>-</b>     |
|                                    | 2211004                                     | Fungicide, insecticide & sprays                                                                                               | -                        | 430,470          | -                        | -                | -                          | -            |
|                                    | 2211005                                     | Chemicals and Industrial Gases                                                                                                | 737,774                  | -                | -                        | -                | -                          | -            |
|                                    | 2211008                                     | Laboratory material supplies                                                                                                  |                          | 1,550,000        | 1,550,000                | -                | -                          | -            |
|                                    | <b>2211100</b>                              | <b>Office and General Supplies and Services</b>                                                                               | <b>533,679</b>           | <b>669,685</b>   | <b>669,685</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>     |
|                                    | 2211101                                     | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) | 357,179                  | 363,185          | 363,185                  | -                | -                          | -            |
|                                    | 2211103                                     | Sanitary and cleaning materials,                                                                                              | 176,500                  | 306,500          | 306,500                  | -                | -                          | -            |
|                                    | <b>2211200</b>                              | <b>Fuel Oil and Lubricants</b>                                                                                                |                          | <b>500,000</b>   | <b>500,000</b>           |                  | <b>-</b>                   | <b>-</b>     |
|                                    | 2211201                                     | Refined Fuels and Lubricants for Transport                                                                                    |                          | 500,000          | 500,000                  | -                | -                          | -            |
|                                    | <b>2211300</b>                              | <b>Other Operating Expenses</b>                                                                                               | <b>29,527,411</b>        | <b>-</b>         | <b>-</b>                 | <b>-</b>         | <b>-</b>                   | <b>-</b>     |
|                                    | 2211305                                     | Contracted Guards and Cleaning Services                                                                                       | 25,038,871               | -                | -                        | -                | -                          | -            |
|                                    | 2211399                                     | Menstrual Hygiene                                                                                                             | 2,072,000                | -                | -                        | -                | -                          | -            |
|                                    | 2211399                                     | Free Maternal Health Care                                                                                                     | -                        | -                | -                        | -                | -                          | -            |
|                                    | 2211399                                     | HIV/AIDS                                                                                                                      | 400,000                  | -                | -                        | -                | -                          | -            |
|                                    | 2211399                                     | Malaria Control                                                                                                               | 410,000                  | -                | -                        | -                | -                          | -            |
|                                    | 2211399                                     | TB and Leprosy                                                                                                                | 550,000                  | -                | -                        | -                | -                          | -            |
|                                    | 2211399                                     | Community Health Services                                                                                                     | 656,000                  | -                | -                        | -                | -                          | -            |
|                                    | 2211399                                     | Purchase of Supplementary Feedings for Children                                                                               | 400,540                  | -                | -                        | -                | -                          | -            |
|                                    | <b>2220100</b>                              | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>                                                           |                          | <b>400,000</b>   | <b>400,000</b>           |                  | <b>-</b>                   | <b>-</b>     |
|                                    | 2220101                                     | Maintenance Expenses + Motor Vehicles                                                                                         |                          | 400,000          | 400,000                  | -                | -                          | -            |
|                                    |                                             |                                                                                                                               | <b>35,697,953</b>        |                  |                          | <b>-</b>         |                            |              |
|                                    | <b>CSP-HIV/AIDs, TB and Malaria Control</b> |                                                                                                                               |                          |                  |                          |                  |                            |              |
|                                    |                                             | Use of Goods and Services                                                                                                     |                          | 850,000          | 350,000                  | -                | -                          | -            |
|                                    | 2210500                                     | Printing , Advertising and Information Supplies and Services                                                                  |                          | 850,000          | 350,000                  | -                | -                          | -            |
|                                    | 2210502                                     | Publishing and Printing Services                                                                                              |                          | -                | -                        | -                | -                          | -            |
|                                    | 2210504                                     | Advertising, Awareness and Publicity Campaigns                                                                                |                          | 850,000          | 350,000                  | -                | -                          | -            |
|                                    | <b>CSP-Health Promotion</b>                 |                                                                                                                               |                          |                  |                          |                  |                            |              |
|                                    |                                             | Use of Goods and Services                                                                                                     |                          | 300,000          | 300,000                  | -                | -                          | -            |
|                                    | 2210500                                     | Printing , Advertising and Information Supplies and Services                                                                  |                          | 300,000          | 300,000                  | -                | -                          | -            |
|                                    | 2210504                                     | Advertising, Awareness and Publicity Campaigns                                                                                |                          | 300,000          | 300,000                  | -                | -                          | -            |
|                                    | <b>CSP-Primary Health Care Services</b>     |                                                                                                                               |                          |                  |                          |                  |                            |              |
|                                    |                                             | Use of Goods and Services                                                                                                     |                          | 818,052          | 5,718,052                | -                | -                          | -            |
|                                    | 2210300                                     | Domestic Travel and Subsistence, and Other Transportation Costs                                                               |                          | 300,000          | 300,000                  | -                | -                          | -            |

| 12. Health Services and Sanitation |                                              |                                                                                                                          |                                |                     |                                |                     |                            |               |
|------------------------------------|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|---------------|
| DEPARTMENT                         | GFS CODE                                     | TITLE AND DETAILS                                                                                                        | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |               |
|                                    |                                              |                                                                                                                          | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029  |
|                                    |                                              |                                                                                                                          | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.         |
|                                    | 2210301                                      | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                                                          |                                | 300,000             | 300,000                        | -                   | -                          | -             |
|                                    | 2210302                                      | Accommodation +domestic                                                                                                  |                                | -                   | -                              | -                   | -                          | -             |
|                                    | 2210500                                      | Printing , Advertising and Information Supplies and Services                                                             |                                | 260,000             | 5,160,000                      | -                   | -                          | -             |
|                                    | 2210504                                      | Advertising, Awareness and Publicity Campaigns-Menstrual Hygiene coordination and managements per the ward project Annex |                                | 260,000             | 5,160,000                      | -                   | -                          | -             |
|                                    | 2211000                                      | Specialised Materials and Supplies                                                                                       |                                | 258,052             | 258,052                        | -                   | -                          | -             |
|                                    | 2211005                                      | Chemicals and Industrial Gases                                                                                           |                                | 258,052             | 258,052                        | -                   | -                          | -             |
|                                    | CSP-RMNCAH                                   |                                                                                                                          |                                |                     |                                |                     |                            |               |
|                                    |                                              | Grants and Transfers                                                                                                     |                                |                     |                                | 62,846,722          | 69,131,394                 | 76,044,534    |
|                                    | 2640599                                      | Credit/Grant Building Resilient and Responsive Health Systems                                                            |                                |                     |                                | 62,846,722          | 69,131,394                 | 76,044,534    |
|                                    |                                              | sub total                                                                                                                |                                | 8,080,000           | 10,849,530                     | 62,846,722          | 69,131,394                 | 76,044,534    |
| Grand total                        |                                              |                                                                                                                          |                                | 2,093,225,751       | 2,127,986,781                  | 2,132,855,694       | 2,346,141,263              | 2,580,755,390 |
| Exchequer source of fund           |                                              | Summary of Expenditure by Economic Classification                                                                        |                                |                     |                                |                     |                            |               |
|                                    |                                              | Compensation to Employees                                                                                                |                                | 2,029,727,929       | 2,029,727,929                  | 2,070,008,972       | 2,277,009,869              | 2,504,710,856 |
|                                    |                                              | Use of Goods and Services                                                                                                |                                | 47,816,410          | 59,886,655                     | -                   | -                          | -             |
|                                    |                                              | Acquisition of Non-Financial Assets                                                                                      |                                | 1,921,412           | -                              | -                   | -                          | -             |
|                                    |                                              | Grants and Transfers                                                                                                     |                                | 13,760,000          | 38,372,197                     | 62,846,722          | 69,131,394                 | 76,044,534    |
|                                    |                                              | Total Recurrent Expenditure                                                                                              |                                | 2,093,225,751       | 2,127,986,781                  | 2,132,855,694       | 2,346,141,263              | 2,580,755,390 |
| Appropriation in Aid               |                                              |                                                                                                                          |                                |                     |                                |                     |                            |               |
| PUBLIC HEALTH                      |                                              |                                                                                                                          |                                |                     |                                |                     |                            |               |
|                                    | CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES |                                                                                                                          |                                |                     |                                |                     |                            |               |
|                                    | CSP-Sanitation and Hygiene                   |                                                                                                                          |                                |                     |                                |                     |                            |               |
|                                    |                                              | Use of Goods and Services                                                                                                |                                | 3,741,216           | 3,741,216                      | 6,550,028           | 7,205,031                  | 7,925,534     |
|                                    | 2210100                                      | Utilities Supplies and Services                                                                                          |                                | 151,733             | 151,733                        | 200,000             | 220,000                    | 242,000       |
|                                    | 2210101                                      | Electricity Expenses                                                                                                     |                                | 151,733             | 151,733                        | 200,000             | 220,000                    | 242,000       |
|                                    | 2210300                                      | Domestic Travel and Subsistence, and Other Transportation Costs                                                          |                                | 727,544             | 727,544                        | 1,800,000           | 1,980,000                  | 2,178,000     |
|                                    | 2210301                                      | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                                                          |                                | 127,544             | 127,544                        | 950,000             | 1,045,000                  | 1,149,500     |
|                                    | 2210302                                      | Accommodation +domestic                                                                                                  |                                | 600,000             | 600,000                        | 850,000             | 935,000                    | 1,028,500     |
|                                    | 2210800                                      | Hospitality Supplies and Services                                                                                        |                                | 502,780             | 502,780                        | 990,858             | 1,089,944                  | 1,198,938     |
|                                    | 2210801                                      | Catering Services (receptions), Accommodation, Gifts, Food and Drinks                                                    |                                | 267,780             | 267,780                        | 450,080             | 495,088                    | 544,597       |
|                                    | 2210802                                      | Boards, Committees, Conferences and Seminars                                                                             |                                | 235,000             | 235,000                        | 540,778             | 594,856                    | 654,341       |
|                                    | 2211000                                      | Specialised Materials and Supplies                                                                                       |                                | 1,106,329           | 1,106,329                      | 2,106,670           | 2,317,337                  | 2,549,071     |
|                                    | 2211004                                      | Fungicide, insecticide & sprays                                                                                          |                                | 401,464             | 401,464                        | 450,670             | 495,737                    | 545,311       |
|                                    | 2211005                                      | Chemicals and Industrial Gases                                                                                           |                                | 304,865             | 304,865                        | 306,000             | 336,600                    | 370,260       |
|                                    | 2211008                                      | Laboratory material supplies                                                                                             |                                | 400,000             | 400,000                        | 1,350,000           | 1,485,000                  | 1,633,500     |

| 12. Health Services and Sanitation |          |                                                                                                                               |                                |                     |                                |                     |                            |              |
|------------------------------------|----------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                                                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |          |                                                                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |          |                                                                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 2211100  | Office and General Supplies and Services                                                                                      |                                | 402,780             | 402,780                        | 552,500             | 607,750                    | 668,525      |
|                                    | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) |                                | 267,780             | 267,780                        | 302,500             | 332,750                    | 366,025      |
|                                    | 2211103  | Sanitary and cleaning materials,                                                                                              |                                | 135,000             | 135,000                        | 250,000             | 275,000                    | 302,500      |
|                                    | 2211200  | Fuel Oil and Lubricants                                                                                                       |                                | 400,000             | 400,000                        | 500,000             | 550,000                    | 605,000      |
|                                    | 2211201  | Refined Fuels and Lubricants for Transport                                                                                    |                                | 400,000             | 400,000                        | 500,000             | 550,000                    | 605,000      |
|                                    | 2220100  | Routine Maintenance + Vehicles and Other Transport Equipment                                                                  |                                | 450,050             | 450,050                        | 400,000             | 440,000                    | 484,000      |
|                                    | 2220101  | Maintenance Expenses + Motor Vehicles                                                                                         |                                | 450,050             | 450,050                        | 400,000             | 440,000                    | 484,000      |
|                                    |          | Acquisition OF Non-Financial Assets                                                                                           |                                | 200,139             | 200,139                        | 250,000             | 275,000                    | 302,500      |
|                                    | 3111000  | Purchase of Office Furniture and General Equipment                                                                            |                                | 200,139             | 200,139                        | 250,000             | 275,000                    | 302,500      |
|                                    | 3111001  | Purchase of Office Furniture and Fittings                                                                                     |                                | 200,139             | 200,139                        | 250,000             | 275,000                    | 302,500      |
|                                    |          | sub total                                                                                                                     |                                | 3,941,355           | 3,941,355                      | 6,800,028           | 7,480,031                  | 8,228,034    |
|                                    |          | CSP-HIV/AIDS, TB and Malaria Control                                                                                          |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                                                                                     |                                | 150,000             | 150,000                        | 383,775             | 422,153                    | 464,368      |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services                                                                  |                                | 150,000             | 150,000                        | 383,775             | 422,153                    | 464,368      |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                                                                                |                                | 150,000             | 150,000                        | 383,775             | 422,153                    | 464,368      |
|                                    |          |                                                                                                                               |                                | 150,000             | 150,000                        | 383,775             | 422,153                    | 464,368      |
|                                    |          | CSP-Primary Health Care Services                                                                                              |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                                                                                     |                                | 700,135             | 700,135                        | 830,000             | 913,000                    | 1,004,300    |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services                                                                  |                                | 700,135             | 700,135                        | 830,000             | 913,000                    | 1,004,300    |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                                                                                |                                | 700,135             | 700,135                        | 830,000             | 913,000                    | 1,004,300    |
|                                    |          |                                                                                                                               |                                | 700,135             | 700,135                        | 830,000             | 913,000                    | 1,004,300    |
|                                    |          |                                                                                                                               |                                | 4,791,490           | 4,791,490                      | 8,013,803           | 8,815,183                  | 9,696,702    |
|                                    |          | BUSIA REFERRAL HOSPITAL                                                                                                       |                                |                     |                                |                     |                            |              |
|                                    |          | CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES                                                                                |                                |                     |                                |                     |                            |              |
|                                    |          | CSP-Administrative and Support services                                                                                       |                                |                     |                                |                     |                            |              |
|                                    |          | COMPENSATION TO EMPLOYEES                                                                                                     |                                | 8,619,050           | 8,619,050                      | 10,383,355          | 11,421,691                 | 12,563,860   |
|                                    | 2110200  | Basic Wages - Temporary Employees                                                                                             |                                | 8,619,050           | 8,619,050                      | 10,383,355          | 11,421,691                 | 12,563,860   |
|                                    | 2110201  | Contractual Employees-Locum employees                                                                                         |                                | 2,256,000           | 2,256,000                      | 3,384,000           | 3,722,400                  | 4,094,640    |
|                                    | 2110202  | Casual Labour - Others                                                                                                        |                                | 6,363,050           | 6,363,050                      | 6,999,355           | 7,699,291                  | 8,469,220    |
|                                    |          | Sub Total                                                                                                                     |                                | 8,619,050           | 8,619,050                      | 10,383,355          | 11,421,691                 | 12,563,860   |
|                                    |          | CP-CURATIVE AND REHABILITATIVE SERVICES                                                                                       |                                |                     |                                |                     |                            |              |
|                                    |          | CSP-Ambulance and Referral services                                                                                           |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                                                                                     | 73,708,743                     | 24,886,983          | 42,804,818                     | 26,576,900          | 29,234,590                 | 32,158,049   |
|                                    | 2210100  | Utilities Supplies and Services                                                                                               | 6,961,129                      | 14,000,000          | 16,023,069                     | 20,000,000          | 22,000,000                 | 24,200,000   |
|                                    | 2210101  | Electricity Expenses                                                                                                          | 4,099,811                      | 7,000,000           | 9,023,069                      | 10,500,000          | 11,550,000                 | 12,705,000   |
|                                    | 2210102  | Water and Sewerage charges                                                                                                    | 2,861,318                      | 7,000,000           | 7,000,000                      | 9,500,000           | 10,450,000                 | 11,495,000   |
|                                    | 2210200  | Communication Supplies and Services                                                                                           | 157,980                        | 333,317             | 333,317                        | 761,900             | 838,090                    | 921,899      |

| 12. Health Services and Sanitation |          |                                                                         |                                |                     |                                |                     |                            |              |
|------------------------------------|----------|-------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                                       | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |          |                                                                         | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |          |                                                                         | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                   | 56,000                         | 200,000             | 200,000                        | 550,000             | 605,000                    | 665,500      |
|                                    | 2210202  | Internet connections                                                    | 35,980                         | 60,000              | 60,000                         | 136,000             | 149,600                    | 164,560      |
|                                    | 2210203  | Courier and Postal Services                                             | 66,000                         | 73,317              | 73,317                         | 75,900              | 83,490                     | 91,839       |
|                                    | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>  | -                              | 2,500,000           | 2,500,000                      | 2,700,000           | 2,970,000                  | 3,267,000    |
|                                    | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)         | -                              | 800,000             | 800,000                        | 1,300,000           | 1,430,000                  | 1,573,000    |
|                                    | 2210302  | Accommodation +domestic                                                 | -                              | 200,000             | 200,000                        | 200,000             | 220,000                    | 242,000      |
|                                    | 2210303  | Daily Subsistence Allowances                                            | -                              | 1,500,000           | 1,500,000                      | 1,200,000           | 1,320,000                  | 1,452,000    |
|                                    | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>     | 185,000                        | 1,150,000           | 17,044,766                     | 685,000             | 753,500                    | 828,850      |
|                                    | 2210502  | Publishing and Printing Services                                        | 185,000                        | 500,000             | 500,000                        | 450,000             | 495,000                    | 544,500      |
|                                    | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                  | -                              | 50,000              | 50,000                         | 35,000              | 38,500                     | 42,350       |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns-SHA                      | -                              | 600,000             | 16,494,766                     | 200,000             | 220,000                    | 242,000      |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns-Medical Camp             | -                              | -                   | -                              | 60,000              | 66,000                     | 72,600       |
|                                    | 2210700  | <b>Training Expenses</b>                                                |                                | 200,000             | 200,000                        | 200,000             | 220,000                    | 242,000      |
|                                    | 2210708  | Trainer allowance                                                       |                                | 100,000             | 100,000                        | 100,000             | 110,000                    | 121,000      |
|                                    | 2210710  | Accommodation                                                           |                                | 100,000             | 100,000                        | 100,000             | 110,000                    | 121,000      |
|                                    | 2210800  | <b>Hospitality Supplies and Services</b>                                | 860,063                        | 6,703,666           | 6,703,666                      | 2,230,000           | 2,453,000                  | 2,698,300    |
|                                    | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks   | 306,789                        | 800,000             | 800,000                        | 1,030,000           | 1,133,000                  | 1,246,300    |
|                                    | 2210802  | Boards, Committees, Conferences and Seminars                            | 553,274                        | 5,903,666           | 5,903,666                      | 1,200,000           | 1,320,000                  | 1,452,000    |
|                                    |          | <b>CSP-Diagnostic Services in Higher Level Facilities</b>               |                                |                     |                                |                     |                            |              |
|                                    |          | <b>Use of Goods and Services</b>                                        |                                | 46,578,000          | 154,320,144                    | 81,102,605          | 89,212,866                 | 98,134,152   |
|                                    | 2211000  | <b>Specialised Materials and Supplies</b>                               | 58,535,910                     | 33,200,000          | 125,697,142                    | 66,077,405          | 72,685,146                 | 79,953,660   |
|                                    | 2211001  | Medical drugs/Supplies                                                  | 32,018,547                     | 10,800,000          | 51,196,898                     | 23,997,405          | 26,397,146                 | 29,036,860   |
|                                    | 2211002  | Dressings and Other Non-Pharmaceutical Medical Items                    | 10,417,090                     | 8,000,000           | 37,449,267                     | 13,200,000          | 14,520,000                 | 15,972,000   |
|                                    | 2211004  | Fungicide, insecticide & sprays                                         | -                              | 100,000             | 1,445,798                      | 150,000             | 165,000                    | 181,500      |
|                                    | 2211005  | Chemicals and Industrial Gases                                          | 560,003                        | 300,000             | 300,000                        | 300,000             | 330,000                    | 363,000      |
|                                    | 2211008  | Laboratory material supplies                                            | 3,580,400                      | 4,600,000           | 15,217,907                     | 6,900,000           | 7,590,000                  | 8,349,000    |
|                                    | 2211015  | Food and ration                                                         | 10,680,910                     | 8,000,000           | 17,492,272                     | 20,000,000          | 22,000,000                 | 24,200,000   |
|                                    | 2211016  | Purchase of Uniforms and Clothing + Staff                               | -                              | 100,000             | 665,000                        | 150,000             | 165,000                    | 181,500      |
|                                    | 2211019  | Purchase of Uniforms and Clothing + patients                            | -                              | 200,000             | 200,000                        | 250,000             | 275,000                    | 302,500      |
|                                    | 2211021  | Purchase of beddings and linen                                          | 760,980                        | 300,000             | 930,000                        | 300,000             | 330,000                    | 363,000      |
|                                    | 2211028  | Purchase of x-ray consumables                                           | 517,980                        | 800,000             | 800,000                        | 830,000             | 913,000                    | 1,004,300    |
|                                    | 2211100  | <b>Office and General Supplies and Services</b>                         | 2,110,470                      | 2,470,000           | 8,198,025                      | 2,650,000           | 2,915,000                  | 3,206,500    |
|                                    | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment | 809,040                        | 1,370,000           | 3,462,012                      | 1,450,000           | 1,595,000                  | 1,754,500    |

| 12. Health Services and Sanitation |                                             |                                                                                                    |                                |                     |                                |                     |                            |                  |
|------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|------------------|
| DEPARTMENT                         | GFS CODE                                    | TITLE AND DETAILS                                                                                  | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                    |                                             |                                                                                                    | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029     |
|                                    |                                             |                                                                                                    | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.            |
|                                    |                                             | etc.) s, pencils, forms, small office equipment etc.)                                              |                                |                     |                                |                     |                            |                  |
|                                    | 2211102                                     | Supplies and Accessories for Computers and Printers                                                | 250,980                        | 300,000             | 2,751,825                      | 350,000             | 385,000                    | 423,500          |
|                                    | 2211103                                     | Sanitary and cleaning materials,                                                                   | 1,050,450                      | 800,000             | 1,984,188                      | 850,000             | 935,000                    | 1,028,500        |
|                                    | <b>2211200</b>                              | <b>Fuel Oil and Lubricants</b>                                                                     | <b>2,116,000</b>               | <b>3,500,000</b>    | <b>9,223,868</b>               | <b>3,700,000</b>    | <b>4,070,000</b>           | <b>4,477,000</b> |
|                                    | 2211201                                     | Refined Fuels and Lubricants for Transport                                                         | 800,000                        | 2,500,000           | 4,979,433                      | 2,650,000           | 2,915,000                  | 3,206,500        |
|                                    | 2211202                                     | Refined Fuels and Lubricants for Transport production                                              | 500,000                        | -                   | -                              | 300,000             | 330,000                    | 363,000          |
|                                    | 2211204                                     | Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals) | 816,000                        | 1,000,000           | 4,244,435                      | 750,000             | 825,000                    | 907,500          |
|                                    | <b>2211300</b>                              | <b>Other Operating Expenses</b>                                                                    | <b>2,300,000</b>               | <b>5,708,000</b>    | <b>8,978,698</b>               | <b>6,165,200</b>    | <b>6,781,720</b>           | <b>7,459,892</b> |
|                                    | 2211301                                     | Bank Services Commission & Charges                                                                 | -                              | 8,000               | 8,000                          | 35,200              | 38,720                     | 42,592           |
|                                    | 2211305                                     | Contracted Guards and Cleaning Services                                                            | 2,000,000                      | 5,200,000           | 8,470,698                      | 5,600,000           | 6,160,000                  | 6,776,000        |
|                                    | 2211306                                     | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies                           | 300,000                        | 500,000             | 500,000                        | 500,000             | 550,000                    | 605,000          |
|                                    | 2211399                                     | Refilling of community chlorine                                                                    | -                              | -                   | -                              | 30,000              | 33,000                     | 36,300           |
|                                    | <b>2220100</b>                              | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>                                |                                | <b>300,000</b>      | <b>433,111</b>                 | <b>500,000</b>      | <b>550,000</b>             | <b>605,000</b>   |
|                                    | 2220101                                     | Maintenance Expenses + Motor Vehicles                                                              |                                | 300,000             | 433,111                        | 500,000             | 550,000                    | 605,000          |
|                                    | <b>2220200</b>                              | <b>Routine Maintenance + Other Assets</b>                                                          | <b>482,191</b>                 | <b>1,400,000</b>    | <b>1,789,300</b>               | <b>2,010,000</b>    | <b>2,211,000</b>           | <b>2,432,100</b> |
|                                    | 2220201                                     | Maintenance of Plant, Machinery and Equipment                                                      | 271,204                        | 300,000             | 689,300                        | 780,000             | 858,000                    | 943,800          |
|                                    | 2220202                                     | Maintenance of Office Furniture and Equipment                                                      | -                              | 200,000             | 200,000                        | 230,000             | 253,000                    | 278,300          |
|                                    | 2220203                                     | Maintenance of medical and dental equipment                                                        | 210,987                        | 300,000             | 300,000                        | 300,000             | 330,000                    | 363,000          |
|                                    | 2220206                                     | Maintenance of civil works                                                                         | -                              | 500,000             | 500,000                        | 600,000             | 660,000                    | 726,000          |
|                                    | 2220210                                     | Maintenance of Computers, Software, and Networks                                                   | -                              | 100,000             | 100,000                        | 100,000             | 110,000                    | 121,000          |
|                                    | <b>CSP -Higher Level Hospital Equipment</b> |                                                                                                    |                                |                     |                                |                     |                            |                  |
|                                    |                                             | <b>Acquisition OF Non-Financial Assets</b>                                                         | <b>450,605</b>                 | <b>2,878,955</b>    | <b>14,785,794</b>              | <b>2,250,000</b>    | <b>2,475,000</b>           | <b>2,722,500</b> |
|                                    | <b>3111000</b>                              | <b>Purchase of Household Furniture and Institutional Equipment</b>                                 | <b>-</b>                       | <b>77,005</b>       | <b>261,733</b>                 | <b>100,000</b>      | <b>110,000</b>             | <b>121,000</b>   |
|                                    | 3111003                                     | Purchase of Household and Institutional Appliances                                                 | -                              | 77,005              | 261,733                        | 100,000             | 110,000                    | 121,000          |
|                                    | <b>3111000</b>                              | <b>Purchase of Office Furniture and General Equipment</b>                                          | <b>-</b>                       | <b>1,871,950</b>    | <b>8,450,078</b>               | <b>1,200,000</b>    | <b>1,320,000</b>           | <b>1,452,000</b> |
|                                    | 3111001                                     | Purchase of Office Furniture and Fittings                                                          | -                              | 200,000             | 200,000                        | 250,000             | 275,000                    | 302,500          |
|                                    | 3111002                                     | Purchase of Computers, Printers and other IT Equipment                                             | -                              | 1,521,950           | 8,100,078                      | 750,000             | 825,000                    | 907,500          |
|                                    | 3111005                                     | Purchase of Photocopiers                                                                           | -                              | 150,000             | 150,000                        | 200,000             | 220,000                    | 242,000          |
|                                    | <b>3111100</b>                              | <b>Purchase of Specialized Plants, Equipment and Machinery</b>                                     | <b>450,605</b>                 | <b>930,000</b>      | <b>6,073,983</b>               | <b>950,000</b>      | <b>1,045,000</b>           | <b>1,149,500</b> |

| 12. Health Services and Sanitation   |          |                                                                 |                                |                     |                                |                     |                            |                    |
|--------------------------------------|----------|-----------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------------|
| DEPARTMENT                           | GFS CODE | TITLE AND DETAILS                                               | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                    |
|                                      |          |                                                                 | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029       |
|                                      |          |                                                                 | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.              |
|                                      | 3111101  | Purchase of Medical and Dental Equipment                        | -                              | 350,000             | 3,557,983                      | 300,000             | 330,000                    | 363,000            |
|                                      | 3111101  | Purchase of Therapy Equipment                                   | 200,000                        | 80,000              | 80,000                         | 100,000             | 110,000                    | 121,000            |
|                                      | 3111102  | Purchase of Boilers and Refrigeration and Air Conditioners      | 250,605                        | 200,000             | 200,000                        | 200,000             | 220,000                    | 242,000            |
|                                      | 3111106  | Purchase of Fire Fighting Equipment                             |                                | 100,000             | 100,000                        | 100,000             | 110,000                    | 121,000            |
|                                      | 3111107  | Purchase of Laboratory Equipment                                |                                | 200,000             | 2,136,000                      | 250,000             | 275,000                    | 302,500            |
|                                      |          | <b>Sub Total</b>                                                |                                | <b>74,343,938</b>   | <b>211,910,756</b>             | <b>109,929,505</b>  | <b>120,922,456</b>         | <b>133,014,701</b> |
|                                      |          | <b>CP-PREVENTIVE AND PROMOTIVE SERVICES</b>                     |                                |                     |                                |                     |                            |                    |
|                                      |          | <b>CSP-HIV/AIDs, TB and Malaria Control</b>                     |                                |                     |                                |                     |                            |                    |
|                                      |          | Use of Goods and Services                                       |                                | 4,693,000           | 4,693,000                      | 6,380,000           | 7,018,000                  | 7,719,800          |
|                                      | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 4,693,000           | 4,693,000                      | 6,380,000           | 7,018,000                  | 7,719,800          |
|                                      | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 4,693,000           | 4,693,000                      | 6,380,000           | 7,018,000                  | 7,719,800          |
|                                      |          | <b>CSP-Environmental Health</b>                                 |                                |                     |                                |                     |                            |                    |
|                                      |          | Use of Goods and Services                                       |                                | 5,722,000           | 5,722,000                      | 6,500,000           | 7,150,000                  | 7,865,000          |
|                                      | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 5,722,000           | 5,722,000                      | 6,500,000           | 7,150,000                  | 7,865,000          |
|                                      | 2210502  | Publishing and Printing Services                                |                                | -                   | -                              | -                   | -                          | -                  |
|                                      | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 5,722,000           | 5,722,000                      | 6,500,000           | 7,150,000                  | 7,865,000          |
|                                      |          | <b>CSP-Health Promotion</b>                                     |                                |                     |                                |                     |                            |                    |
|                                      |          | Use of Goods and Services                                       |                                | 7,230,000           | 7,230,000                      | 10,224,287          | 11,246,716                 | 12,371,387         |
|                                      | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 7,230,000           | 7,230,000                      | 10,224,287          | 11,246,716                 | 12,371,387         |
|                                      | 2210502  | Publishing and Printing Services                                |                                | -                   | -                              | 2,724,287           | 2,996,716                  | 3,296,387          |
|                                      | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 7,230,000           | 7,230,000                      | 7,500,000           | 8,250,000                  | 9,075,000          |
|                                      |          | <b>CSP-Primary Health Care Services</b>                         |                                |                     |                                |                     |                            |                    |
|                                      |          | Use of Goods and Services                                       |                                | 2,715,330           | 2,715,330                      | 6,150,000           | 6,765,000                  | 7,441,500          |
|                                      | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 2,715,330           | 2,715,330                      | 6,150,000           | 6,765,000                  | 7,441,500          |
|                                      | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.) |                                | 2,715,330           | 2,715,330                      | 6,150,000           | 6,765,000                  | 7,441,500          |
|                                      |          | <b>CSP-Nutrition Services</b>                                   |                                |                     |                                |                     |                            |                    |
|                                      |          | Use of Goods and Services                                       |                                | 3,000,000           | 3,000,000                      | 3,500,000           | 3,850,000                  | 4,235,000          |
|                                      | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 3,000,000           | 3,000,000                      | 3,500,000           | 3,850,000                  | 4,235,000          |
|                                      | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 3,000,000           | 3,000,000                      | 3,500,000           | 3,850,000                  | 4,235,000          |
|                                      |          | <b>CSP-RMNCAH</b>                                               |                                |                     |                                |                     |                            |                    |
|                                      |          | Use of Goods and Services                                       |                                | 1,750,000           | 1,750,000                      | 7,350,000           | 8,085,000                  | 8,893,500          |
|                                      | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 1,750,000           | 1,750,000                      | 7,350,000           | 8,085,000                  | 8,893,500          |
|                                      | 2210303  | Daily Subsistence Allowances                                    |                                | 1,750,000           | 1,750,000                      | 7,350,000           | 8,085,000                  | 8,893,500          |
|                                      |          | <b>Sub Total</b>                                                |                                | <b>25,110,330</b>   | <b>25,110,330</b>              | <b>40,104,287</b>   | <b>44,114,716</b>          | <b>48,526,187</b>  |
|                                      |          | <b>Total</b>                                                    | <b>74,159,348</b>              | <b>108,073,318</b>  | <b>245,640,136</b>             | <b>160,417,147</b>  | <b>176,458,862</b>         | <b>194,104,748</b> |
| <b>KHUNYANGU SUB COUNTY HOSPITAL</b> |          |                                                                 |                                |                     |                                |                     |                            |                    |
|                                      |          | <b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>           |                                |                     |                                |                     |                            |                    |

| 12. Health Services and Sanitation |          |                                                                        |                                |                     |                                |                     |                            |              |
|------------------------------------|----------|------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                                      | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |          |                                                                        | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |          |                                                                        | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    |          | <b>CSP-Administrative and Support services</b>                         |                                |                     |                                |                     |                            |              |
|                                    |          | <b>COMPENSATION TO EMPLOYEES</b>                                       |                                | 2,112,000           | 2,112,000                      | 2,180,000           | 2,398,000                  | 2,637,800    |
|                                    | 2110200  | <b>Basic Wages - Temporary Employees</b>                               |                                | 2,112,000           | 2,112,000                      | 2,180,000           | 2,398,000                  | 2,637,800    |
|                                    | 2110201  | Contractual Employees-Locum Employees                                  |                                | 2,112,000           | 2,112,000                      | 2,180,000           | 2,398,000                  | 2,637,800    |
|                                    | 2110202  | Casual Labour - Others                                                 |                                | -                   | -                              | -                   | -                          | -            |
|                                    |          | <b>Sub Total</b>                                                       |                                | 2,112,000           | 2,112,000                      | 2,180,000           | 2,398,000                  | 2,637,800    |
|                                    |          | <b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>                         |                                |                     |                                |                     |                            |              |
|                                    |          | <b>CSP-Ambulance and Referral services</b>                             |                                |                     |                                |                     |                            |              |
|                                    |          | <b>Use of Goods and Services</b>                                       | 13,238,650                     | 3,885,144           | 3,885,144                      | 2,906,000           | 3,196,600                  | 3,516,260    |
|                                    | 2210100  | <b>Utilities Supplies and Services</b>                                 | 801,121                        | 720,000             | 720,000                        | 720,000             | 792,000                    | 871,200      |
|                                    | 2210101  | Electricity Expenses                                                   | 550,375                        | 720,000             | 720,000                        | 720,000             | 792,000                    | 871,200      |
|                                    | 2210102  | Water and Sewerage charges                                             | 250,746                        | -                   | -                              | -                   | -                          | -            |
|                                    | 2210200  | <b>Communication Supplies and Services</b>                             | 25,600                         | 286,000             | 286,000                        | 316,000             | 347,600                    | 382,360      |
|                                    | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                  | -                              | 216,000             | 216,000                        | 216,000             | 237,600                    | 261,360      |
|                                    | 2210202  | Internet connections                                                   |                                | 50,000              | 50,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2210203  | Courier and Postal Services                                            | 25,600                         | 20,000              | 20,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b> | -                              | 800,000             | 800,000                        | 1,000,000           | 1,100,000                  | 1,210,000    |
|                                    | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)        | -                              | 200,000             | 200,000                        | 200,000             | 220,000                    | 242,000      |
|                                    | 2210302  | Accommodation +domestic                                                | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2210303  | Daily Subsistence Allowances                                           | -                              | 600,000             | 600,000                        | 800,000             | 880,000                    | 968,000      |
|                                    | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>    | 129,811                        | 50,000              | 50,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2210502  | Publishing and Printing Services                                       | 129,811                        | -                   | -                              | 50,000              | 55,000                     | 60,500       |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                         | -                              | 50,000              | 50,000                         | -                   | -                          | -            |
|                                    | 2210800  | <b>Hospitality Supplies and Services</b>                               | 389,010                        | 2,029,144           | 2,029,144                      | 820,000             | 902,000                    | 992,200      |
|                                    | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks  | 218,780                        | 320,000             | 320,000                        | 320,000             | 352,000                    | 387,200      |
|                                    | 2210802  | Boards, Committees, Conferences and Seminars                           | 170,230                        | 1,709,144           | 1,709,144                      | 500,000             | 550,000                    | 605,000      |
|                                    |          | <b>CSP-Diagnostic Services in Higher Level Facilities</b>              |                                |                     |                                |                     |                            |              |
|                                    |          | <b>Use of Goods and Services</b>                                       |                                | 12,958,880          | 12,958,880                     | 16,693,785          | 18,253,164                 | 20,078,480   |
|                                    | 2211000  | <b>Specialised Materials and Supplies</b>                              | 9,090,987                      | 8,094,682           | 8,094,682                      | 10,046,685          | 10,941,354                 | 12,035,489   |
|                                    | 2211001  | Medical drugs                                                          | 3,339,897                      | 3,074,701           | 3,074,701                      | 2,774,071           | 3,051,478                  | 3,356,626    |
|                                    | 2211002  | Dressings and Other Non-Pharmaceutical Medical Items                   | 1,597,880                      | 1,100,001           | 1,100,001                      | 1,886,214           | 2,074,835                  | 2,282,319    |
|                                    | 2211004  | Fungicide, insecticide & sprays                                        |                                | 50,000              | 50,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2211005  | Chemicals and Industrial Gases                                         |                                | 100,000             | 100,000                        | 48,000              | 52,800                     | 58,080       |
|                                    | 2211008  | Laboratory material supplies                                           | 856,930                        | 1,500,000           | 1,500,000                      | 1,800,000           | 1,980,000                  | 2,178,000    |
|                                    | 2211015  | Food and ration                                                        | 2,639,590                      | 2,000,000           | 2,000,000                      | 2,826,400           | 3,109,040                  | 3,419,944    |
|                                    | 2211016  | Purchase of Uniforms and Clothing + Staff                              |                                | 20,000              | 20,000                         | 20,000              | 22,000                     | 24,200       |

| 12. Health Services and Sanitation |                                             |                                                                                                                               |                                |                     |                                |                     |                            |                  |
|------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|------------------|
| DEPARTMENT                         | GFS CODE                                    | TITLE AND DETAILS                                                                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                    |                                             |                                                                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029     |
|                                    |                                             |                                                                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.            |
|                                    | 2211019                                     | Purchase of Uniforms and Clothing + patients                                                                                  |                                | 49,980              | 49,980                         | 50,000              | 55,000                     | 60,500           |
|                                    | 2211021                                     | Purchase of bedding and linen                                                                                                 | 156,345                        | 100,000             | 100,000                        | 150,000             | 165,000                    | 181,500          |
|                                    | 2211025                                     | Purchase of oxygen                                                                                                            |                                |                     |                                | 100,000             |                            |                  |
|                                    | 2211028                                     | Purchase of x-ray consumables                                                                                                 | 500,345                        | 100,000             | 100,000                        | 342,000             | 376,200                    | 413,820          |
|                                    | <b>2211100</b>                              | <b>Office and General Supplies and Services</b>                                                                               | <b>501,871</b>                 | <b>1,700,000</b>    | <b>1,700,000</b>               | <b>2,482,100</b>    | <b>2,730,310</b>           | <b>3,003,341</b> |
|                                    | 2211101                                     | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) | 355,971                        | 1,300,000           | 1,300,000                      | 900,000             | 990,000                    | 1,089,000        |
|                                    | 2211102                                     | Supplies and Accessories for Computers and Printers                                                                           |                                | 200,000             | 200,000                        | 1,382,100           | 1,520,310                  | 1,672,341        |
|                                    | 2211103                                     | Sanitary and cleaning materials,                                                                                              | 145,900                        | 200,000             | 200,000                        | 200,000             | 220,000                    | 242,000          |
|                                    | <b>2211200</b>                              | <b>Fuel Oil and Lubricants</b>                                                                                                | <b>1,130,000</b>               | <b>1,900,000</b>    | <b>1,900,000</b>               | <b>1,900,000</b>    | <b>2,090,000</b>           | <b>2,299,000</b> |
|                                    | 2211201                                     | Refined Fuels and Lubricants for Transport                                                                                    | 700,000                        | 1,500,000           | 1,500,000                      | 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                        | 400,000             | 400,000                        | 400,000             | 440,000                    | 484,000          |
|                                    | <b>2211300</b>                              | <b>Other Operating Expenses</b>                                                                                               | <b>470,250</b>                 | -                   | -                              | <b>1,280,000</b>    | <b>1,408,000</b>           | <b>1,548,800</b> |
|                                    | 2211301                                     | Bank Services Commission & Charges                                                                                            | 31,250                         | -                   | -                              | 20,000              | 22,000                     | 24,200           |
|                                    | 2211305                                     | Contracted Guards and Cleaning Services                                                                                       | 289,000                        | -                   | -                              | 960,000             | 1,056,000                  | 1,161,600        |
|                                    | 2211306                                     | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies                                                      | 150,000                        | -                   | -                              | 100,000             | 110,000                    | 121,000          |
|                                    | 2211399                                     | Eye Care Services                                                                                                             |                                |                     |                                | 100,000             | 110,000                    | 121,000          |
|                                    | 2211399                                     | Blood and Tissue Transplant                                                                                                   |                                |                     |                                | 50,000              | 55,000                     | 60,500           |
|                                    | 2211399                                     | Refilling of community chlorine                                                                                               | -                              | -                   | -                              | 50,000              | 55,000                     | 60,500           |
|                                    | <b>2220100</b>                              | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>                                                           |                                | <b>420,000</b>      | <b>420,000</b>                 | <b>275,000</b>      | <b>302,500</b>             | <b>332,750</b>   |
|                                    | 2220101                                     | Maintenance Expenses + Motor Vehicles                                                                                         |                                | 420,000             | 420,000                        | 275,000             | 302,500                    | 332,750          |
|                                    | <b>2220200</b>                              | <b>Routine Maintenance + Other Assets</b>                                                                                     | <b>700,000</b>                 | <b>844,198</b>      | <b>844,198</b>                 | <b>710,000</b>      | <b>781,000</b>             | <b>859,100</b>   |
|                                    | 2220201                                     | Maintenance of Plant, Machinery and Equipment                                                                                 | 700,000                        | 100,000             | 100,000                        | 110,000             | 121,000                    | 133,100          |
|                                    | 2220202                                     | Maintenance of Office Furniture and Equipment                                                                                 | -                              | 50,000              | 50,000                         | 200,000             | 220,000                    | 242,000          |
|                                    | 2220205                                     | Maintenance of Buildings and Stations ++ Non-residential                                                                      |                                | 494,198             | 494,198                        | 200,000             | 220,000                    | 242,000          |
|                                    | 2220206                                     | Maintenance of civil works                                                                                                    |                                | 100,000             | 100,000                        | 100,000             | 110,000                    | 121,000          |
|                                    | 2220210                                     | Maintenance of Computers, Software, and Networks                                                                              |                                | 100,000             | 100,000                        | 100,000             | 110,000                    | 121,000          |
|                                    | <b>CSP -Higher Level Hospital Equipment</b> |                                                                                                                               |                                |                     |                                |                     |                            |                  |
|                                    |                                             | <b>Acquisition OF Non-Financial Assets</b>                                                                                    | <b>999,000</b>                 | <b>1,318,876</b>    | <b>1,318,876</b>               | <b>1,657,800</b>    | <b>1,823,580</b>           | <b>2,005,938</b> |
|                                    | <b>3110900</b>                              | <b>Purchase of Household Furniture and Institutional Equipment</b>                                                            | <b>50,000</b>                  | <b>100,000</b>      | <b>100,000</b>                 | <b>100,000</b>      | <b>110,000</b>             | <b>121,000</b>   |
|                                    | 3110902                                     | Purchase of Household and Institutional Appliances                                                                            | 50,000                         | 100,000             | 100,000                        | 100,000             | 110,000                    | 121,000          |

| 12. Health Services and Sanitation |          |                                                                 |                                |                     |                                |                     |                            |              |
|------------------------------------|----------|-----------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                               | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |          |                                                                 | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |          |                                                                 | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 3111000  | Purchase of Office Furniture and General Equipment              | -                              | 968,867             | 968,867                        | 500,000             | 550,000                    | 605,000      |
|                                    | 3111001  | Purchase of Office Furniture and Fittings                       | -                              | 100,000             | 100,000                        | 100,000             | 110,000                    | 121,000      |
|                                    | 3111002  | Purchase of Computers, Printers and other IT Equipment          | -                              | 800,000             | 800,000                        | 300,000             | 330,000                    | 363,000      |
|                                    | 3111005  | Purchase of Photocopiers                                        |                                | 68,867              | 68,867                         | 100,000             | 110,000                    | 121,000      |
|                                    | 3111100  | Purchase of Specialized Plants, Equipment and Machinery         | 949,000                        | 250,009             | 250,009                        | 1,057,800           | 1,163,580                  | 1,279,938    |
|                                    | 3111101  | Purchase of Medical and Dental Equipment                        | 543,000                        | 100,009             | 100,009                        | 500,000             | 550,000                    | 605,000      |
|                                    | 3111101  | Purchase of Therapy Equipment                                   | 200,000                        | 100,000             | 100,000                        | 257,800             | 283,580                    | 311,938      |
|                                    | 3111106  | Purchase of Fire Fighting Equipment                             | -                              | 50,000              | 50,000                         | 100,000             | 110,000                    | 121,000      |
|                                    | 3111107  | Purchase of Laboratory Equipment                                | 206,000                        | -                   | -                              | 200,000             | 220,000                    | 242,000      |
|                                    |          | Sub Total                                                       | 14,237,650                     | 18,162,900          | 18,162,900                     | 21,257,585          | 23,273,344                 | 25,600,678   |
|                                    |          | CP-PREVENTIVE AND PROMOTIVE SERVICES                            |                                |                     |                                |                     |                            |              |
|                                    |          | CSP-HIV/AIDs, TB and Malaria Control                            |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                       |                                | 1,470,000           | 1,470,000                      | 3,496,333           | 3,845,966                  | 4,230,563    |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 1,470,000           | 1,470,000                      | 3,496,333           | 3,845,966                  | 4,230,563    |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 1,470,000           | 1,470,000                      | 3,496,333           | 3,845,966                  | 4,230,563    |
|                                    |          | CSP-Environmental Health                                        |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                       |                                | 600,000             | 600,000                        | 1,697,080           | 1,866,788                  | 2,053,467    |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 600,000             | 600,000                        | 1,697,080           | 1,866,788                  | 2,053,467    |
|                                    | 2210502  | Publishing and Printing Services                                |                                | -                   | -                              | -                   | -                          | -            |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 600,000             | 600,000                        | 1,697,080           | 1,866,788                  | 2,053,467    |
|                                    |          | CSP-Health Promotion                                            |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                       |                                | 1,305,000           | 1,305,000                      | 472,000             | 519,200                    | 571,120      |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 1,305,000           | 1,305,000                      | 472,000             | 519,200                    | 571,120      |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 1,305,000           | 1,305,000                      | 472,000             | 519,200                    | 571,120      |
|                                    |          | CSP-Primary Health Care Services                                |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                       |                                | 2,633,000           | 2,633,000                      | 514,116             | 565,528                    | 622,080      |
|                                    | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 2,633,000           | 2,633,000                      | 514,116             | 565,528                    | 622,080      |
|                                    | 2210302  | Accommodation +domestic                                         |                                | 2,633,000           | 2,633,000                      | 514,116             | 565,528                    | 622,080      |
|                                    |          | CSP-Nutrition Services                                          |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                       |                                | 300,000             | 300,000                        | 1,158,000           | 1,273,800                  | 1,401,180    |
|                                    | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 300,000             | 300,000                        | 1,158,000           | 1,273,800                  | 1,401,180    |
|                                    | 2210303  | Daily Subsistence Allowances                                    |                                | 300,000             | 300,000                        | 1,158,000           | 1,273,800                  | 1,401,180    |
|                                    |          | CSP-RMNCAH                                                      |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                       |                                | 1,000,000           | 1,000,000                      | 475,000             | 522,500                    | 574,750      |
|                                    | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 1,000,000           | 1,000,000                      | 475,000             | 522,500                    | 574,750      |

| 12. Health Services and Sanitation |                                                |                                                                       |                                |                     |                                |                     |                            |              |
|------------------------------------|------------------------------------------------|-----------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE                                       | TITLE AND DETAILS                                                     | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |                                                |                                                                       | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |                                                |                                                                       | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 2210303                                        | Daily Subsistence Allowances                                          |                                | 1,000,000           | 1,000,000                      | 475,000             | 522,500                    | 574,750      |
|                                    |                                                |                                                                       |                                | 7,308,000           | 7,308,000                      | 7,812,529           | 8,593,782                  | 9,453,160    |
|                                    |                                                |                                                                       |                                | 27,582,900          | 27,582,900                     | 31,250,114          | 34,265,125                 | 37,691,638   |
| PORT VICTORIA SUB COUNTY HOSPITAL  |                                                |                                                                       |                                |                     |                                |                     |                            |              |
|                                    | CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES |                                                                       |                                |                     |                                |                     |                            |              |
|                                    | CSP-Administrative and Support services        |                                                                       |                                |                     |                                |                     |                            |              |
|                                    |                                                | COMPENSATION TO EMPLOYEES                                             |                                | 2,400,000           | 2,400,000                      | 1,400,000           | 1,540,000                  | 1,694,000    |
|                                    | 2110200                                        | Basic Wages - Temporary Employees                                     |                                | 2,400,000           | 2,400,000                      | 1,400,000           | 1,540,000                  | 1,694,000    |
|                                    | 2110201                                        | Contractual Employees- locum employees                                |                                | 1,200,000           | 1,200,000                      | 400,000             | 440,000                    | 484,000      |
|                                    | 2110202                                        | Casual Labour - Others                                                |                                | 1,200,000           | 1,200,000                      | 1,000,000           | 1,100,000                  | 1,210,000    |
|                                    |                                                |                                                                       |                                | 2,400,000           | 2,400,000                      | 1,400,000           | 1,540,000                  | 1,694,000    |
|                                    | CP-CURATIVE AND REHABILITATIVE SERVICES        |                                                                       |                                |                     |                                |                     |                            |              |
|                                    | CSP-Ambulance and Referral Services            |                                                                       |                                |                     |                                |                     |                            |              |
|                                    |                                                | Use of Goods and Services                                             | 17,749,656                     | 5,780,000           | 5,780,000                      | 5,668,000           | 6,234,800                  | 6,858,280    |
|                                    | 2210100                                        | Utilities Supplies and Services                                       | 896,421                        | 750,000             | 750,000                        | 1,360,000           | 1,496,000                  | 1,645,600    |
|                                    | 2210101                                        | Electricity Expenses                                                  | 539,675                        | 450,000             | 450,000                        | 960,000             | 1,056,000                  | 1,161,600    |
|                                    | 2210102                                        | Water and Sewerage charges                                            | 356,746                        | 300,000             | 300,000                        | 400,000             | 440,000                    | 484,000      |
|                                    | 2210200                                        | Communication Supplies and Services                                   | 25,600                         | 125,000             | 125,000                        | 258,000             | 283,800                    | 312,180      |
|                                    | 2210201                                        | Telephone, Telex, Facsimile and Mobile Phone Services                 | -                              | 50,000              | 50,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2210202                                        | Internet connections                                                  | -                              | 60,000              | 60,000                         | 200,000             | 220,000                    | 242,000      |
|                                    | 2210203                                        | Courier and Postal Services                                           | 25,600                         | 15,000              | 15,000                         | 8,000               | 8,800                      | 9,680        |
|                                    | 2210300                                        | Domestic Travel and Subsistence, and Other Transportation Costs       | -                              | 500,000             | 500,000                        | 850,000             | 935,000                    | 1,028,500    |
|                                    | 2210301                                        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | -                              | -                   | -                              | 200,000             | 220,000                    | 242,000      |
|                                    | 2210302                                        | Accommodation +domestic                                               | -                              | 100,000             | 100,000                        | 200,000             | 220,000                    | 242,000      |
|                                    | 2210303                                        | Daily Subsistence Allowances                                          | -                              | 400,000             | 400,000                        | 450,000             | 495,000                    | 544,500      |
|                                    | 2210500                                        | Printing , Advertising and Information Supplies and Services          | 262,201                        | 1,080,000           | 1,080,000                      | 900,000             | 990,000                    | 1,089,000    |
|                                    | 2210502                                        | Publishing and Printing Services                                      | 150,811                        | 230,000             | 230,000                        | 600,000             | 660,000                    | 726,000      |
|                                    | 2210504                                        | Advertising, Awareness and Publicity Campaigns                        | 111,390                        | 850,000             | 850,000                        | 300,000             | 330,000                    | 363,000      |
|                                    | 2210800                                        | Hospitality Supplies and Services                                     | 270,230                        | 3,325,000           | 3,325,000                      | 2,300,000           | 2,530,000                  | 2,783,000    |
|                                    | 2210801                                        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks | -                              | 300,000             | 300,000                        | 300,000             | 330,000                    | 363,000      |
|                                    | 2210802                                        | Boards, Committees, Conferences and Seminars                          | 270,230                        | 3,025,000           | 3,025,000                      | 2,000,000           | 2,200,000                  | 2,420,000    |
|                                    | CSP- Diagnostic Services in Higher Facilities  |                                                                       |                                |                     |                                |                     |                            |              |
|                                    |                                                | Use of Goods and Services                                             |                                | 18,772,053          | 18,772,053                     | 21,825,000          | 24,007,500                 | 26,408,250   |
|                                    | 2211000                                        | Specialised Materials and Supplies                                    | 13,826,923                     | 14,250,000          | 14,250,000                     | 15,010,000          | 16,511,000                 | 18,162,100   |
|                                    | 2211001                                        | Medical drugs                                                         | 6,302,800                      | 5,000,000           | 5,000,000                      | 6,000,000           | 6,600,000                  | 7,260,000    |
|                                    | 2211002                                        | Dressings and Other Non-Pharmaceutical Medical Items                  | 3,007,790                      | 4,000,000           | 4,000,000                      | 5,000,000           | 5,500,000                  | 6,050,000    |

| 12. Health Services and Sanitation |                                             |                                                                                                                               |                          |                  |                          |                  |                            |                  |
|------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|------------------|
| DEPARTMENT                         | GFS CODE                                    | TITLE AND DETAILS                                                                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                    |                                             |                                                                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029     |
|                                    |                                             |                                                                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.            |
|                                    | 2211004                                     | Fungicide, insecticide & sprays                                                                                               | -                        | 100,000          | 100,000                  | 10,000           | 11,000                     | 12,100           |
|                                    | 2211008                                     | Laboratory material supplies                                                                                                  | 1,506,930                | 2,400,000        | 2,400,000                | 1,500,000        | 1,650,000                  | 1,815,000        |
|                                    | 2211015                                     | Food and ration                                                                                                               | 2,509,403                | 2,000,000        | 2,000,000                | 1,800,000        | 1,980,000                  | 2,178,000        |
|                                    | 2211021                                     | Purchase of bedding and linen                                                                                                 | -                        | 350,000          | 350,000                  | 300,000          | 330,000                    | 363,000          |
|                                    | 2211025                                     | Purchase of oxygen                                                                                                            | -                        | 200,000          | 200,000                  | 200,000          | 220,000                    | 242,000          |
|                                    | 2211028                                     | Purchase of x-ray consumables                                                                                                 | 500,000                  | 200,000          | 200,000                  | 200,000          | 220,000                    | 242,000          |
|                                    | <b>2211100</b>                              | <b>Office and General Supplies and Services</b>                                                                               | <b>638,031</b>           | <b>1,552,053</b> | <b>1,552,053</b>         | <b>1,500,000</b> | <b>1,650,000</b>           | <b>1,815,000</b> |
|                                    | 2211101                                     | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) | 250,076                  | 702,053          | 702,053                  | 600,000          | 660,000                    | 726,000          |
|                                    | 2211102                                     | Supplies and Accessories for Computers and Printers                                                                           | -                        | 500,000          | 500,000                  | 300,000          | 330,000                    | 363,000          |
|                                    | 2211103                                     | Sanitary and cleaning materials,                                                                                              | 387,955                  | 350,000          | 350,000                  | 600,000          | 660,000                    | 726,000          |
|                                    | <b>2211200</b>                              | <b>Fuel Oil and Lubricants</b>                                                                                                | <b>1,000,000</b>         | <b>1,800,000</b> | <b>1,800,000</b>         | <b>1,900,000</b> | <b>2,090,000</b>           | <b>2,299,000</b> |
|                                    | 2211201                                     | Refined Fuels and Lubricants for Transport                                                                                    | 500,000                  | 1,500,000        | 1,500,000                | 1,300,000        | 1,430,000                  | 1,573,000        |
|                                    | 2211202                                     | Refined Fuels and Lubricants for Transport production                                                                         | 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                  | 600,000          | 660,000                    | 726,000          |
|                                    | <b>2211300</b>                              | <b>Other Operating Expenses</b>                                                                                               | <b>530,250</b>           | <b>320,000</b>   | <b>320,000</b>           | <b>1,015,000</b> | <b>1,116,500</b>           | <b>1,228,150</b> |
|                                    | 2211301                                     | Bank Services Commission & Charges                                                                                            | 41,250                   | 20,000           | 20,000                   | 25,000           | 27,500                     | 30,250           |
|                                    | 2211305                                     | Contracted Guards and Cleaning Services                                                                                       | 289,000                  | 300,000          | 300,000                  | 990,000          | 1,089,000                  | 1,197,900        |
|                                    | 2211306                                     | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies                                                      | 200,000                  | -                | -                        | -                | -                          | -                |
|                                    | 2211399                                     | Refilling of community chlorine                                                                                               | -                        | -                | -                        | -                | -                          | -                |
|                                    | <b>2220100</b>                              | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>                                                           |                          | <b>350,000</b>   | <b>350,000</b>           | <b>500,000</b>   | <b>550,000</b>             | <b>605,000</b>   |
|                                    | 2220101                                     | Maintenance Expenses + Motor Vehicles                                                                                         | -                        | 250,000          | 250,000                  | 500,000          | 550,000                    | 605,000          |
|                                    | 2220103                                     | Maintenance Expenses for boats and ferries                                                                                    | -                        | 100,000          | 100,000                  | -                | -                          | -                |
|                                    | <b>2220200</b>                              | <b>Routine Maintenance + Other Assets</b>                                                                                     | <b>300,000</b>           | <b>500,000</b>   | <b>500,000</b>           | <b>1,900,000</b> | <b>2,090,000</b>           | <b>2,299,000</b> |
|                                    | 2220201                                     | Maintenance of Plant, Machinery and Equipment                                                                                 | 300,000                  | 400,000          | 400,000                  | 1,500,000        | 1,650,000                  | 1,815,000        |
|                                    | 2220202                                     | Maintenance of Office Furniture and Equipment                                                                                 | -                        | 100,000          | 100,000                  | 400,000          | 440,000                    | 484,000          |
|                                    | <b>CSP- Higher Level Hospital Equipment</b> |                                                                                                                               |                          |                  |                          |                  |                            |                  |
|                                    |                                             | <b>Acquisition OF Non-Financial Assets</b>                                                                                    | <b>390,000</b>           | <b>700,000</b>   | <b>700,000</b>           | <b>2,600,000</b> | <b>2,860,000</b>           | <b>3,146,000</b> |
|                                    | 3110900                                     | Purchase of Household Furniture and Institutional Equipment                                                                   | -                        | -                | -                        | 50,000           | 55,000                     | 60,500           |
|                                    | 3110902                                     | Purchase of Household and Institutional Appliances                                                                            | -                        | -                | -                        | 50,000           | 55,000                     | 60,500           |
|                                    | 3111000                                     | Purchase of Office Furniture and General Equipment                                                                            | -                        | 450,000          | 450,000                  | 1,100,000        | 1,210,000                  | 1,331,000        |

| 12. Health Services and Sanitation |                                              |                                                                 |                                |                     |                                |                     |                            |              |
|------------------------------------|----------------------------------------------|-----------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE                                     | TITLE AND DETAILS                                               | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |                                              |                                                                 | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |                                              |                                                                 | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 3111001                                      | Purchase of Office Furniture and Fittings                       | -                              | 100,000             | 100,000                        | 500,000             | 550,000                    | 605,000      |
|                                    | 3111002                                      | Purchase of Computers, Printers and other IT Equipment          | -                              | 350,000             | 350,000                        | 500,000             | 550,000                    | 605,000      |
|                                    | 3111005                                      | Purchase of Photocopiers                                        | -                              | -                   | -                              | 100,000             | 110,000                    | 121,000      |
|                                    | 3111100                                      | Purchase of Specialized Plants, Equipment and Machinery         | 390,000                        | 250,000             | 250,000                        | 1,450,000           | 1,595,000                  | 1,754,500    |
|                                    | 3111101                                      | Purchase of Medical and Dental Equipment                        | -                              | 100,000             | 100,000                        | 500,000             | 550,000                    | 605,000      |
|                                    | 3111101                                      | Purchase of Therapy Equipment                                   | 100,000                        | 50,000              | 50,000                         | 450,000             | 495,000                    | 544,500      |
|                                    | 3111107                                      | Purchase of Laboratory Equipment                                | 290,000                        | 100,000             | 100,000                        | 500,000             | 550,000                    | 605,000      |
|                                    |                                              | Sub Total                                                       | 18,139,656                     | 25,252,053          | 25,252,053                     | 30,093,000          | 33,102,300                 | 36,412,530   |
|                                    | CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES |                                                                 |                                |                     |                                |                     |                            |              |
|                                    | CSP-HIV/AIDs, TB and Malaria Control         |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                              | Use of Goods and Services                                       |                                | 1,390,000           | 1,390,000                      | 523,863             | 576,249                    | 633,874      |
|                                    | 2210500                                      | Printing , Advertising and Information Supplies and Services    |                                | 1,390,000           | 1,390,000                      | 523,863             | 576,249                    | 633,874      |
|                                    | 2210504                                      | Advertising, Awareness and Publicity Campaigns                  |                                | 1,390,000           | 1,390,000                      | 523,863             | 576,249                    | 633,874      |
|                                    | CSP-Environmental Health                     |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                              | Use of Goods and Services                                       |                                | 1,056,000           | 1,056,000                      | -                   | -                          | -            |
|                                    | 2210300                                      | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 1,056,000           | 1,056,000                      | -                   | -                          | -            |
|                                    | 2210302                                      | Accommodation +domestic                                         |                                | 1,056,000           | 1,056,000                      | -                   | -                          | -            |
|                                    | CSP-Health Promotion                         |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                              | Use of Goods and Services                                       |                                | 2,900,000           | 2,900,000                      | 900,000             | 990,000                    | 1,089,000    |
|                                    | 2210300                                      | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 2,900,000           | 2,900,000                      | 900,000             | 990,000                    | 1,089,000    |
|                                    | 2210302                                      | Accommodation +domestic                                         |                                | 2,900,000           | 2,900,000                      | 900,000             | 990,000                    | 1,089,000    |
|                                    | CSP-Primary Health Care Services             |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                              | Use of Goods and Services                                       |                                | 2,584,900           | 2,584,900                      | 500,000             | 550,000                    | 605,000      |
|                                    | 2210300                                      | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 2,584,900           | 2,584,900                      | 500,000             | 550,000                    | 605,000      |
|                                    | 2210302                                      | Accommodation +domestic                                         |                                | 2,584,900           | 2,584,900                      | 500,000             | 550,000                    | 605,000      |
|                                    | CSP-Nutrition Services                       |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                              | Use of Goods and Services                                       |                                | 450,000             | 450,000                        | 840,000             | 924,000                    | 1,016,400    |
|                                    | 2210300                                      | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 450,000             | 450,000                        | 840,000             | 924,000                    | 1,016,400    |
|                                    | 2210303                                      | Daily Subsistence Allowances                                    |                                | 450,000             | 450,000                        | 840,000             | 924,000                    | 1,016,400    |
|                                    | CSP-RMNCAH                                   |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                              | Use of Goods and Services                                       |                                | 1,000,000           | 1,000,000                      | 1,000,000           | 1,100,000                  | 1,210,000    |
|                                    | 2210300                                      | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 1,000,000           | 1,000,000                      | 1,000,000           | 1,100,000                  | 1,210,000    |
|                                    | 2210303                                      | Daily Subsistence Allowances                                    |                                | 1,000,000           | 1,000,000                      | 1,000,000           | 1,100,000                  | 1,210,000    |
|                                    |                                              | Sub Total                                                       |                                | 9,380,900           | 9,380,900                      | 3,763,863           | 4,140,249                  | 4,554,274    |
|                                    |                                              |                                                                 |                                | 37,032,953          | 37,032,953                     | 35,256,863          | 38,782,549                 | 42,660,804   |
| NAMBALE SUB COUNTY HOSPITAL        |                                              |                                                                 |                                |                     |                                |                     |                            |              |

| 12. Health Services and Sanitation |          |                                                                        |                                |                     |                                |                     |                            |              |
|------------------------------------|----------|------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                                      | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |          |                                                                        | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |          |                                                                        | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    |          | <b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>                  |                                |                     |                                |                     |                            |              |
|                                    |          | CSP-Administrative and Support services                                |                                |                     |                                |                     |                            |              |
|                                    |          | <b>COMPENSATION TO EMPLOYEES</b>                                       |                                | 1,824,000           | 1,824,000                      | 1,500,000           | 1,650,000                  | 1,815,000    |
|                                    | 2110200  | <b>Basic Wages - Temporary Employees</b>                               |                                | 1,824,000           | 1,824,000                      | 1,500,000           | 1,650,000                  | 1,815,000    |
|                                    | 2110201  | Contractual Employees-Locum Employees                                  |                                | 1,380,000           | 1,380,000                      | 1,000,000           | 1,100,000                  | 1,210,000    |
|                                    | 2110202  | Casual Labour - Others                                                 |                                | 444,000             | 444,000                        | 500,000             | 550,000                    | 605,000      |
|                                    |          | <b>Sub Total</b>                                                       |                                | 1,824,000           | 1,824,000                      | 1,500,000           | 1,650,000                  | 1,815,000    |
|                                    |          | <b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>                         |                                |                     |                                |                     |                            |              |
|                                    |          | CSP-Ambulance and Referral Services                                    |                                |                     |                                |                     |                            |              |
|                                    |          | <b>Use of Goods and Services</b>                                       | 12,022,615                     | 2,895,765           | 2,895,765                      | 2,798,636           | 3,078,500                  | 3,386,350    |
|                                    | 2210100  | <b>Utilities Supplies and Services</b>                                 | 604,450                        | 350,000             | 350,000                        | 350,000             | 385,000                    | 423,500      |
|                                    | 2210101  | Electricity Expenses                                                   | 403,569                        | 260,000             | 260,000                        | 300,000             | 330,000                    | 363,000      |
|                                    | 2210102  | Water and Sewerage charges                                             | 200,881                        | 90,000              | 90,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2210200  | <b>Communication Supplies and Services</b>                             | -                              | 122,050             | 122,050                        | 150,000             | 165,000                    | 181,500      |
|                                    | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                  | -                              | 92,000              | 92,000                         | 90,000              | 99,000                     | 108,900      |
|                                    | 2210202  | Internet connections                                                   | -                              | 20,000              | 20,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2210203  | Courier and Postal Services                                            | -                              | 10,050              | 10,050                         | 10,000              | 11,000                     | 12,100       |
|                                    | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b> | -                              | 387,000             | 387,000                        | 400,550             | 440,605                    | 484,666      |
|                                    | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)        | -                              | 48,000              | 48,000                         | 100,000             | 110,000                    | 121,000      |
|                                    | 2210302  | Accommodation +domestic                                                | -                              | 304,000             | 304,000                        | 250,000             | 275,000                    | 302,500      |
|                                    | 2210303  | Daily Subsistence Allowances                                           | -                              | 35,000              | 35,000                         | 50,550              | 55,605                     | 61,166       |
|                                    | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>    | -                              | 157,665             | 157,665                        | 100,000             | 110,000                    | 121,000      |
|                                    | 2210502  | Publishing and Printing Services                                       | -                              | 40,500              | 40,500                         | 70,000              | 77,000                     | 84,700       |
|                                    | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                 | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                         | -                              | 117,165             | 117,165                        | 30,000              | 33,000                     | 36,300       |
|                                    | 2210800  | <b>Hospitality Supplies and Services</b>                               | 265,017                        | 1,879,050           | 1,879,050                      | 1,798,086           | 1,977,895                  | 2,175,684    |
|                                    | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks  | 114,787                        | 50,250              | 50,250                         | 70,086              | 77,095                     | 84,804       |
|                                    | 2210802  | Boards, Committees, Conferences and Seminars                           | 150,230                        | 1,828,800           | 1,828,800                      | 1,728,000           | 1,900,800                  | 2,090,880    |
|                                    |          | <b>CSP- Diagnostic Services in Higher Facilities</b>                   |                                |                     |                                |                     |                            |              |
|                                    |          | <b>Use of Goods and Services</b>                                       |                                | 9,962,500           | 9,962,500                      | 12,053,950          | 13,259,345                 | 14,585,280   |
|                                    | 2211000  | <b>Specialised Materials and Supplies</b>                              | 9,050,623                      | 7,013,720           | 7,013,720                      | 9,440,050           | 10,384,055                 | 11,422,461   |
|                                    | 2211001  | Medical drugs                                                          | 3,567,250                      | 2,012,640           | 2,012,640                      | 2,555,000           | 2,810,500                  | 3,091,550    |
|                                    | 2211002  | Dressings and Other Non-Pharmaceutical Medical Items                   | 1,520,658                      | 1,147,530           | 1,147,530                      | 2,155,000           | 2,370,500                  | 2,607,550    |
|                                    | 2211004  | Fungicide, insecticide & sprays                                        | -                              | 50,700              | 50,700                         | 40,000              | 44,000                     | 48,400       |
|                                    | 2211005  | Chemicals and Industrial Gases                                         | 200,000                        | 40,100              | 40,100                         | 20,000              | 22,000                     | 24,200       |

| 12. Health Services and Sanitation |                                             |                                                                                                                               |                                |                     |                                |                     |                            |                  |
|------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|------------------|
| DEPARTMENT                         | GFS CODE                                    | TITLE AND DETAILS                                                                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                    |                                             |                                                                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029     |
|                                    |                                             |                                                                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.            |
|                                    | 2211008                                     | Laboratory material supplies                                                                                                  | 1,056,930                      | 840,400             | 840,400                        | 1,750,000           | 1,925,000                  | 2,117,500        |
|                                    | 2211015                                     | Food and ration                                                                                                               | 2,005,440                      | 2,700,050           | 2,700,050                      | 2,700,050           | 2,970,055                  | 3,267,061        |
|                                    | 2211016                                     | Purchase of Uniforms and Clothing + Staff                                                                                     |                                | 42,100              | 42,100                         | 20,000              | 22,000                     | 24,200           |
|                                    | 2211025                                     | Purchase of oxygen                                                                                                            |                                | 30,000              | 30,000                         | 50,000              | 55,000                     | 60,500           |
|                                    | 2211028                                     | Purchase of x-ray consumables                                                                                                 | 700,345                        | 150,200             | 150,200                        | 150,000             | 165,000                    | 181,500          |
|                                    | <b>2211100</b>                              | <b>Office and General Supplies and Services</b>                                                                               | <b>637,275</b>                 | <b>713,260</b>      | <b>713,260</b>                 | <b>890,000</b>      | <b>979,000</b>             | <b>1,076,900</b> |
|                                    | 2211101                                     | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) | 351,175                        | 520,860             | 520,860                        | 500,000             | 550,000                    | 605,000          |
|                                    | 2211102                                     | Supplies and Accessories for Computers and Printers                                                                           |                                | 22,000              | 22,000                         | 40,000              | 44,000                     | 48,400           |
|                                    | 2211103                                     | Sanitary and cleaning materials,                                                                                              | 286,100                        | 170,400             | 170,400                        | 350,000             | 385,000                    | 423,500          |
|                                    | <b>2211200</b>                              | <b>Fuel Oil and Lubricants</b>                                                                                                | <b>850,000</b>                 | <b>1,170,000</b>    | <b>1,170,000</b>               | <b>1,230,000</b>    | <b>1,353,000</b>           | <b>1,488,300</b> |
|                                    | 2211201                                     | Refined Fuels and Lubricants for Transport                                                                                    | 500,000                        | 960,000             | 960,000                        | 1,000,000           | 1,100,000                  | 1,210,000        |
|                                    | 2211202                                     | Refined Fuels and Lubricants for Transport production                                                                         | 100,000                        | -                   | -                              | 20,000              | 22,000                     | 24,200           |
|                                    | 2211204                                     | Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)                            | 250,000                        | 210,000             | 210,000                        | 210,000             | 231,000                    | 254,100          |
|                                    | <b>2211300</b>                              | <b>Other Operating Expenses</b>                                                                                               | <b>465,250</b>                 | <b>796,400</b>      | <b>796,400</b>                 | <b>100,000</b>      | <b>110,000</b>             | <b>121,000</b>   |
|                                    | 2211301                                     | Bank Services Commission & Charges                                                                                            | 26,250                         | 20,400              | 20,400                         | 50,000              | 55,000                     | 60,500           |
|                                    | 2211305                                     | Contracted Guards and Cleaning Services                                                                                       | 289,000                        | 776,000             | 776,000                        | 50,000              | 55,000                     | 60,500           |
|                                    | 2211306                                     | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies                                                      | 150,000                        | -                   | -                              | -                   | -                          | -                |
|                                    | 2211399                                     | Refilling of community chlorine                                                                                               | -                              | -                   | -                              | -                   | -                          | -                |
|                                    | <b>2220100</b>                              | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>                                                           |                                | <b>150,200</b>      | <b>150,200</b>                 | <b>150,200</b>      | <b>165,220</b>             | <b>181,742</b>   |
|                                    | 2220101                                     | Maintenance Expenses + Motor Vehicles                                                                                         |                                | 150,200             | 150,200                        | 150,200             | 165,220                    | 181,742          |
|                                    | <b>2220200</b>                              | <b>Routine Maintenance + Other Assets</b>                                                                                     | <b>150,000</b>                 | <b>118,920</b>      | <b>118,920</b>                 | <b>243,700</b>      | <b>268,070</b>             | <b>294,877</b>   |
|                                    | 2220201                                     | Maintenance of Plant, Machinery and Equipment                                                                                 | 150,000                        | 43,700              | 43,700                         | 43,700              | 48,070                     | 52,877           |
|                                    | 2220202                                     | Maintenance of Office Furniture and Equipment                                                                                 | -                              | -                   | -                              | 50,000              | 55,000                     | 60,500           |
|                                    | 2220205                                     | Maintenance of Buildings and Stations ++ Non-residential                                                                      |                                | 43,520              | 43,520                         | 100,000             | 110,000                    | 121,000          |
|                                    | 2220210                                     | Maintenance of Computers, Software, and Networks                                                                              | -                              | 31,700              | 31,700                         | 50,000              | 55,000                     | 60,500           |
|                                    | <b>CSP- Higher Level Hospital Equipment</b> |                                                                                                                               |                                |                     |                                |                     |                            |                  |
|                                    |                                             | <b>Acquisition OF Non-Financial Assets</b>                                                                                    | -                              | <b>689,245</b>      | <b>689,245</b>                 | <b>591,300</b>      | <b>650,430</b>             | <b>715,473</b>   |
|                                    | <b>3110900</b>                              | <b>Purchase of Household Furniture and Institutional Equipment</b>                                                            | -                              | <b>60,500</b>       | <b>60,500</b>                  | <b>50,000</b>       | <b>55,000</b>              | <b>60,500</b>    |
|                                    | 3110902                                     | Purchase of Household and Institutional Appliances                                                                            | -                              | 60,500              | 60,500                         | 50,000              | 55,000                     | 60,500           |

| 12. Health Services and Sanitation |                                              |                                                                 |                                |                     |                                |                     |                            |              |
|------------------------------------|----------------------------------------------|-----------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE                                     | TITLE AND DETAILS                                               | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |                                              |                                                                 | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |                                              |                                                                 | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 3111000                                      | Purchase of Office Furniture and General Equipment              | -                              | 400,500             | 400,500                        | 250,000             | 275,000                    | 302,500      |
|                                    | 3111001                                      | Purchase of Office Furniture and Fittings                       | -                              | 30,000              | 30,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 3111002                                      | Purchase of Computers, Printers and other IT Equipment          | -                              | 350,000             | 350,000                        | 150,000             | 165,000                    | 181,500      |
|                                    | 3111005                                      | Purchase of Photocopiers                                        | -                              | 20,500              | 20,500                         | 50,000              | 55,000                     | 60,500       |
|                                    | 3111100                                      | Purchase of Specialized Plants, Equipment and Machinery         | -                              | 228,245             | 228,245                        | 291,300             | 320,430                    | 352,473      |
|                                    | 3111101                                      | Purchase of Medical and Dental Equipment                        | -                              | -                   | -                              | 50,000              | 55,000                     | 60,500       |
|                                    | 3111101                                      | Purchase of Therapy Equipment                                   | -                              | 91,300              | 91,300                         | 91,300              | 100,430                    | 110,473      |
|                                    | 3111102                                      | Purchase of Boilers and Refrigeration and Air Conditioners      | -                              | 60,495              | 60,495                         | 70,000              | 77,000                     | 84,700       |
|                                    | 3111106                                      | Purchase fire fighting equipment                                | -                              | 26,250              | 26,250                         | 50,000              | 55,000                     | 60,500       |
|                                    | 3111107                                      | Purchase of Laboratory Equipment                                | -                              | 50,200              | 50,200                         | 30,000              | 33,000                     | 36,300       |
|                                    |                                              | Sub Total                                                       | 12,022,615                     | 3,585,010           | 3,585,010                      | 3,389,936           | 3,728,930                  | 4,101,823    |
|                                    |                                              |                                                                 |                                | 13,547,510          | 13,547,510                     | 15,443,886          | 16,988,275                 | 18,687,102   |
|                                    | CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES |                                                                 |                                |                     |                                |                     |                            |              |
|                                    | CSP-HIV/AIDs, TB and Malaria Control         |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                              | Use of Goods and Services                                       |                                | 885,870             | 885,870                        | -                   | -                          | -            |
|                                    | 2210500                                      | Printing , Advertising and Information Supplies and Services    |                                | 885,870             | 885,870                        | -                   | -                          | -            |
|                                    | 2210504                                      | Advertising, Awareness and Publicity Campaigns                  |                                | 885,870             | 885,870                        | -                   | -                          | -            |
|                                    | CSP-Environmental Health                     |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                              | Use of Goods and Services                                       |                                | 702,000             | 702,000                        | 850,000             | 935,000                    | 1,028,500    |
|                                    | 2210500                                      | Printing , Advertising and Information Supplies and Services    |                                | 702,000             | 702,000                        | 850,000             | 935,000                    | 1,028,500    |
|                                    | 2210504                                      | Advertising, Awareness and Publicity Campaigns                  |                                | 702,000             | 702,000                        | 850,000             | 935,000                    | 1,028,500    |
|                                    | CSP-Health Promotion                         |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                              | Use of Goods and Services                                       |                                | 1,269,000           | 1,269,000                      | 850,000             | 935,000                    | 1,028,500    |
|                                    | 2210500                                      | Printing , Advertising and Information Supplies and Services    |                                | 1,269,000           | 1,269,000                      | 850,000             | 935,000                    | 1,028,500    |
|                                    | 2210504                                      | Advertising, Awareness and Publicity Campaigns                  |                                | 1,269,000           | 1,269,000                      | 850,000             | 935,000                    | 1,028,500    |
|                                    | CSP-Primary Health Care Services             |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                              | Use of Goods and Services                                       |                                | 1,012,600           | 1,012,600                      | 1,006,550           | 1,107,205                  | 1,217,926    |
|                                    | 2210300                                      | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 1,012,600           | 1,012,600                      | 1,006,550           | 1,107,205                  | 1,217,926    |
|                                    | 2210302                                      | Accommodation +domestic                                         |                                | 1,012,600           | 1,012,600                      | 1,006,550           | 1,107,205                  | 1,217,926    |
|                                    | CSP-Nutrition Services                       |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                              | Use of Goods and Services                                       |                                | 100,000             | 100,000                        | 500,000             | 550,000                    | 605,000      |
|                                    | 2210500                                      | Printing , Advertising and Information Supplies and Services    |                                | 100,000             | 100,000                        | 500,000             | 550,000                    | 605,000      |
|                                    | 2210504                                      | Advertising, Awareness and Publicity Campaigns                  |                                | 100,000             | 100,000                        | 500,000             | 550,000                    | 605,000      |
|                                    | CSP-RMNCAH                                   |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                              | Use of Goods and Services                                       |                                | 400,500             | 400,500                        | 850,000             | 935,000                    | 1,028,500    |

| 12. Health Services and Sanitation |                                                |                                                                       |                                |                     |                                |                     |                            |                   |
|------------------------------------|------------------------------------------------|-----------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                         | GFS CODE                                       | TITLE AND DETAILS                                                     | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                    |                                                |                                                                       | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                    |                                                |                                                                       | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                    | 2210300                                        | Domestic Travel and Subsistence, and Other Transportation Costs       |                                | 400,500             | 400,500                        | 850,000             | 935,000                    | 1,028,500         |
|                                    | 2210303                                        | Daily Subsistence Allowances                                          |                                | 400,500             | 400,500                        | 850,000             | 935,000                    | 1,028,500         |
|                                    |                                                | <b>Sub Total</b>                                                      |                                | <b>4,369,970</b>    | <b>4,369,970</b>               | <b>4,056,550</b>    | <b>4,462,205</b>           | <b>4,908,426</b>  |
|                                    |                                                |                                                                       |                                | <b>19,741,480</b>   | <b>19,741,480</b>              | <b>21,000,436</b>   | <b>23,100,480</b>          | <b>25,410,528</b> |
| TESO NORTH SUB COUNTY HOSPITAL     |                                                |                                                                       |                                |                     |                                |                     |                            |                   |
|                                    | CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES |                                                                       |                                |                     |                                |                     |                            |                   |
|                                    | CSP-Administrative and Support services        |                                                                       |                                |                     |                                |                     |                            |                   |
|                                    |                                                | COMPENSATION TO EMPLOYEES                                             |                                | 1,500,000           | 1,500,000                      | 1,500,000           | 1,650,000                  | 1,815,000         |
|                                    | 2110200                                        | Basic Wages - Temporary Employees                                     |                                | 1,500,000           | 1,500,000                      | 1,500,000           | 1,650,000                  | 1,815,000         |
|                                    | 2110201                                        | Contractual Employees-Locum Employees                                 |                                | 1,500,000           | 1,500,000                      | 1,500,000           | 1,650,000                  | 1,815,000         |
|                                    |                                                | <b>Sub Total</b>                                                      |                                | <b>1,500,000</b>    | <b>1,500,000</b>               | <b>1,500,000</b>    | <b>1,650,000</b>           | <b>1,815,000</b>  |
|                                    | CP-CURATIVE AND REHABILITATIVE SERVICES        |                                                                       |                                |                     |                                |                     |                            |                   |
|                                    | CSP-Ambulance and Referral Services            |                                                                       |                                |                     |                                |                     |                            |                   |
|                                    |                                                | Use of Goods and Services                                             | 14,902,994                     | 2,596,680           | 2,596,680                      | 4,050,881           | 4,455,969                  | 4,901,566         |
|                                    | 2210100                                        | Utilities Supplies and Services                                       | 882,442                        | 500,000             | 500,000                        | 2,050,000           | 2,255,000                  | 2,480,500         |
|                                    | 2210101                                        | Electricity Expenses                                                  | 633,534                        | 300,000             | 300,000                        | 1,850,000           | 2,035,000                  | 2,238,500         |
|                                    | 2210102                                        | Water and Sewerage charges                                            | 248,908                        | 200,000             | 200,000                        | 200,000             | 220,000                    | 242,000           |
|                                    | 2210200                                        | Communication Supplies and Services                                   | 100,100                        | 180,200             | 180,200                        | 280,881             | 308,969                    | 339,866           |
|                                    | 2210201                                        | Telephone, Telex, Facsimile and Mobile Phone Services                 | -                              | 60,200              | 60,200                         | 80,000              | 88,000                     | 96,800            |
|                                    | 2210202                                        | Internet connections                                                  | 60,000                         | 100,000             | 100,000                        | 180,881             | 198,969                    | 218,866           |
|                                    | 2210203                                        | Courier and Postal Services                                           | 40,100                         | 20,000              | 20,000                         | 20,000              | 22,000                     | 24,200            |
|                                    | 2210300                                        | Domestic Travel and Subsistence, and Other Transportation Costs       | -                              | 300,000             | 300,000                        | 800,000             | 880,000                    | 968,000           |
|                                    | 2210302                                        | Accommodation +domestic                                               | -                              | -                   | -                              | -                   | -                          | -                 |
|                                    | 2210303                                        | Daily Subsistence Allowances                                          | -                              | 300,000             | 300,000                        | 800,000             | 880,000                    | 968,000           |
|                                    | 2210309                                        | Field Allowance                                                       | -                              | -                   | -                              | -                   | -                          | -                 |
|                                    | 2210500                                        | Printing , Advertising and Information Supplies and Services          | 120,543                        | 140,000             | 140,000                        | 600,000             | 660,000                    | 726,000           |
|                                    | 2210502                                        | Publishing and Printing Services                                      | -                              | 40,000              | 40,000                         | 500,000             | 550,000                    | 605,000           |
|                                    | 2210503                                        | Subscriptions to Newspapers, Magazines and Periodicals                | -                              | -                   | -                              | -                   | -                          | -                 |
|                                    | 2210504                                        | Advertising, Awareness and Publicity Campaigns                        | 120,543                        | 100,000             | 100,000                        | 100,000             | 110,000                    | 121,000           |
|                                    | 2210800                                        | Hospitality Supplies and Services                                     | 396,960                        | 1,476,480           | 1,476,480                      | 320,000             | 352,000                    | 387,200           |
|                                    | 2210801                                        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks | 145,980                        | 275,500             | 275,500                        | 100,000             | 110,000                    | 121,000           |
|                                    | 2210802                                        | Boards, Committees, Conferences and Seminars                          | 250,980                        | 1,200,980           | 1,200,980                      | 220,000             | 242,000                    | 266,200           |
|                                    | CSP- Diagnostic Services in Higher Facilities  |                                                                       |                                |                     |                                |                     |                            |                   |
|                                    |                                                | Use of Goods and Services                                             |                                | 11,550,259          | 11,550,259                     | 17,581,001          | 19,339,101                 | 21,273,011        |
|                                    | 2211000                                        | Specialised Materials and Supplies                                    | 10,448,593                     | 8,365,102           | 8,365,102                      | 12,431,001          | 13,674,101                 | 15,041,511        |
|                                    | 2211001                                        | Medical drugs                                                         | 4,242,967                      | 3,548,462           | 3,548,462                      | 4,000,000           | 4,400,000                  | 4,840,000         |

| 12. Health Services and Sanitation |                                             |                                                                                                                               |                          |                  |                          |                  |                            |                  |
|------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|------------------|
| DEPARTMENT                         | GFS CODE                                    | TITLE AND DETAILS                                                                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                    |                                             |                                                                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029     |
|                                    |                                             |                                                                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.            |
|                                    | 2211002                                     | Dressings and Other Non-Pharmaceutical Medical Items                                                                          | 1,269,345                | 1,300,200        | 1,300,200                | 4,350,001        | 4,785,001                  | 5,263,501        |
|                                    | 2211004                                     | Fungicide, insecticide & sprays                                                                                               | -                        | 30,000           | 30,000                   | 50,000           | 55,000                     | 60,500           |
|                                    | 2211008                                     | Laboratory material supplies                                                                                                  | 1,139,474                | 800,200          | 800,200                  | 981,000          | 1,079,100                  | 1,187,010        |
|                                    | 2211015                                     | Food and ration                                                                                                               | 3,000,567                | 2,000,000        | 2,000,000                | 2,250,000        | 2,475,000                  | 2,722,500        |
|                                    | 2211021                                     | Purchase of bedding and linen                                                                                                 | 150,450                  | 40,450           | 40,450                   | 200,000          | 220,000                    | 242,000          |
|                                    | 2211028                                     | Purchase of x-ray consumables                                                                                                 | 645,790                  | 645,790          | 645,790                  | 600,000          | 660,000                    | 726,000          |
|                                    | <b>2211100</b>                              | <b>Office and General Supplies and Services</b>                                                                               | <b>692,983</b>           | <b>850,000</b>   | <b>850,000</b>           | <b>950,000</b>   | <b>1,045,000</b>           | <b>1,149,500</b> |
|                                    | 2211101                                     | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) | 160,500                  | 750,000          | 750,000                  | 350,000          | 385,000                    | 423,500          |
|                                    | 2211102                                     | Supplies and Accessories for Computers and Printers                                                                           | 980                      | 100,000          | 100,000                  | 200,000          | 220,000                    | 242,000          |
|                                    | 2211103                                     | Sanitary and cleaning materials,                                                                                              | 531,503                  | -                | -                        | 400,000          | 440,000                    | 484,000          |
|                                    | <b>2211200</b>                              | <b>Fuel Oil and Lubricants</b>                                                                                                | <b>1,050,000</b>         | <b>1,050,000</b> | <b>1,050,000</b>         | <b>1,900,000</b> | <b>2,090,000</b>           | <b>2,299,000</b> |
|                                    | 2211201                                     | Refined Fuels and Lubricants for Transport                                                                                    | 500,000                  | 650,000          | 650,000                  | 800,000          | 880,000                    | 968,000          |
|                                    | 2211202                                     | Refined Fuels and Lubricants for Transport production                                                                         | 150,000                  | -                | -                        | 700,000          | 770,000                    | 847,000          |
|                                    | 2211204                                     | Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)                            | 400,000                  | 400,000          | 400,000                  | 400,000          | 440,000                    | 484,000          |
|                                    | <b>2211300</b>                              | <b>Other Operating Expenses</b>                                                                                               | <b>279,349</b>           | <b>545,760</b>   | <b>545,760</b>           | <b>1,120,000</b> | <b>1,232,000</b>           | <b>1,355,200</b> |
|                                    | 2211301                                     | Bank Services Commission & Charges                                                                                            | 38,789                   | 30,000           | 30,000                   | 20,000           | 22,000                     | 24,200           |
|                                    | 2211304                                     | Medical expenses - Community Health Services CHVs including NHIF Cover                                                        | -                        | -                | -                        | -                | -                          | -                |
|                                    | 2211305                                     | Contracted Guards and Cleaning Services                                                                                       | 240,560                  | 515,760          | 515,760                  | 1,100,000        | 1,210,000                  | 1,331,000        |
|                                    | 2211399                                     | Refilling of community chlorine                                                                                               | -                        | -                | -                        | -                | -                          | -                |
|                                    | <b>2220100</b>                              | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>                                                           |                          | <b>389,397</b>   | <b>389,397</b>           | <b>200,000</b>   | <b>220,000</b>             | <b>242,000</b>   |
|                                    | 2220101                                     | Maintenance Expenses + Motor Vehicles                                                                                         |                          | 389,397          | 389,397                  | 200,000          | 220,000                    | 242,000          |
|                                    | <b>2220200</b>                              | <b>Routine Maintenance + Other Assets</b>                                                                                     | <b>932,024</b>           | <b>350,000</b>   | <b>350,000</b>           | <b>980,000</b>   | <b>1,078,000</b>           | <b>1,185,800</b> |
|                                    | 2220201                                     | Maintenance of Plant, Machinery and Equipment                                                                                 | 681,234                  | 300,000          | 300,000                  | 900,000          | 990,000                    | 1,089,000        |
|                                    | 2220202                                     | Maintenance of Office Furniture and Equipment                                                                                 | 250,790                  | 50,000           | 50,000                   | 80,000           | 88,000                     | 96,800           |
|                                    | <b>CSP- Higher Level Hospital Equipment</b> |                                                                                                                               |                          |                  |                          |                  |                            |                  |
|                                    |                                             | <b>Acquisition OF Non-Financial Assets</b>                                                                                    | -                        | <b>550,500</b>   | <b>550,500</b>           | <b>1,130,000</b> | <b>1,243,000</b>           | <b>1,367,300</b> |
|                                    | <b>3110900</b>                              | <b>Purchase of Household Furniture and Institutional Equipment</b>                                                            | -                        | -                | -                        | <b>80,000</b>    | <b>88,000</b>              | <b>96,800</b>    |
|                                    | 3110902                                     | Purchase of Household and Institutional Appliances                                                                            | -                        | -                | -                        | 80,000           | 88,000                     | 96,800           |
|                                    | <b>3111000</b>                              | <b>Purchase of Office Furniture and General Equipment</b>                                                                     | -                        | <b>400,000</b>   | <b>400,000</b>           | <b>600,000</b>   | <b>660,000</b>             | <b>726,000</b>   |

| 12. Health Services and Sanitation |          |                                                                 |                                |                     |                                |                     |                            |              |
|------------------------------------|----------|-----------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                               | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |          |                                                                 | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |          |                                                                 | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 3111001  | Purchase of Office Furniture and Fittings                       | -                              | -                   | -                              | 150,000             | 165,000                    | 181,500      |
|                                    | 3111002  | Purchase of Computers, Printers and other IT Equipment          | -                              | 400,000             | 400,000                        | 350,000             | 385,000                    | 423,500      |
|                                    | 3111005  | Purchase of Photocopiers                                        | -                              | -                   | -                              | 100,000             | 110,000                    | 121,000      |
|                                    | 3111100  | Purchase of Specialized Plants, Equipment and Machinery         | -                              | 150,500             | 150,500                        | 450,000             | 495,000                    | 544,500      |
|                                    | 3111101  | Purchase of Medical and Dental Equipment                        | -                              | 75,500              | 75,500                         | 100,000             | 110,000                    | 121,000      |
|                                    | 3111101  | Purchase of Therapy Equipment                                   | -                              | 75,000              | 75,000                         | 350,000             | 385,000                    | 423,500      |
|                                    | 3111102  | Purchase of Boilers and Refrigeration and Air Conditioners      | -                              | -                   | -                              | -                   | -                          | -            |
|                                    |          | Sub Total                                                       | 14,902,994                     | 14,697,439          | 14,697,439                     | 22,761,882          | 25,038,070                 | 27,541,877   |
|                                    |          | CP-PREVENTIVE AND PROMOTIVE SERVICES                            |                                |                     |                                |                     |                            |              |
|                                    |          | CSP-HIV/AIDs, TB and Malaria Control                            |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                       |                                | 1,150,000           | 1,150,000                      | 1,600,000           | 1,760,000                  | 1,936,000    |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 1,150,000           | 1,150,000                      | 1,600,000           | 1,760,000                  | 1,936,000    |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 1,150,000           | 1,150,000                      | 1,600,000           | 1,760,000                  | 1,936,000    |
|                                    |          | CSP-Health Promotion                                            |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                       |                                | 1,315,815           | 1,315,815                      | 1,800,500           | 1,980,550                  | 2,178,605    |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 1,315,815           | 1,315,815                      | 1,800,500           | 1,980,550                  | 2,178,605    |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 1,315,815           | 1,315,815                      | 1,800,500           | 1,980,550                  | 2,178,605    |
|                                    |          | CSP-Primary Health Care Services                                |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                       |                                | 1,650,000           | 1,650,000                      | 1,500,000           | 1,650,000                  | 1,815,000    |
|                                    | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 1,650,000           | 1,650,000                      | 1,500,000           | 1,650,000                  | 1,815,000    |
|                                    | 2210302  | Accommodation +domestic                                         |                                | 1,650,000           | 1,650,000                      | 1,500,000           | 1,650,000                  | 1,815,000    |
|                                    |          | CSP-Nutrition Services                                          |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                       |                                | 350,000             | 350,000                        | 1,286,793           | 1,415,472                  | 1,557,020    |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 350,000             | 350,000                        | 1,286,793           | 1,415,472                  | 1,557,020    |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 350,000             | 350,000                        | 1,286,793           | 1,415,472                  | 1,557,020    |
|                                    |          | CSP-RMNCAH                                                      |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                       |                                | 800,000             | 800,000                        | 1,900,000           | 2,090,000                  | 2,299,000    |
|                                    | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 800,000             | 800,000                        | 1,900,000           | 2,090,000                  | 2,299,000    |
|                                    | 2210303  | Daily Subsistence Allowances                                    |                                | 800,000             | 800,000                        | 1,900,000           | 2,090,000                  | 2,299,000    |
|                                    |          | sub total                                                       |                                | 5,265,815           | 5,265,815                      | 8,087,293           | 8,896,022                  | 9,785,625    |
|                                    |          |                                                                 |                                | 21,463,254          | 21,463,254                     | 32,349,175          | 35,584,093                 | 39,142,502   |
| ALUPE SUB COUNTY HOSPITAL          |          |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |          | CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES                  |                                |                     |                                |                     |                            |              |
|                                    |          | CSP-Administrative and Support services                         |                                |                     |                                |                     |                            |              |
|                                    |          | COMPENSATION TO EMPLOYEES                                       |                                | 2,390,000           | 2,390,000                      | 1,620,000           | 1,782,000                  | 1,960,200    |
|                                    | 2110200  | Basic Wages - Temporary Employees                               |                                | 2,390,000           | 2,390,000                      | 1,620,000           | 1,782,000                  | 1,960,200    |

| 12. Health Services and Sanitation |          |                                                                                                                               |                          |                  |                          |                  |                            |              |
|------------------------------------|----------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                                                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |          |                                                                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                    |          |                                                                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                    | 2110201  | Contractual Employees-Locum Employees                                                                                         |                          | 990,000          | 990,000                  | 1,620,000        | 1,782,000                  | 1,960,200    |
|                                    | 2110202  | Casual Labour - Others                                                                                                        |                          | 1,400,000        | 1,400,000                | -                | -                          | -            |
|                                    |          | Sub Total                                                                                                                     |                          | 2,390,000        | 2,390,000                | 1,620,000        | 1,782,000                  | 1,960,200    |
|                                    |          | CP-CURATIVE AND REHABILITATIVE SERVICES                                                                                       |                          |                  |                          |                  |                            |              |
|                                    |          | CSP-Ambulance and Referral Services                                                                                           |                          |                  |                          |                  |                            |              |
|                                    |          | Use of Goods and Services                                                                                                     | 15,038,025               | 2,445,000        | 2,445,000                | 1,876,809        | 2,064,490                  | 2,270,939    |
|                                    | 2210100  | Utilities Supplies and Services                                                                                               | 980,381                  | 603,636          | 603,636                  | 700,000          | 770,000                    | 847,000      |
|                                    | 2210101  | Electricity Expenses                                                                                                          | 602,011                  | 403,636          | 403,636                  | 600,000          | 660,000                    | 726,000      |
|                                    | 2210102  | Water and Sewerage charges                                                                                                    | 378,370                  | 200,000          | 200,000                  | 100,000          | 110,000                    | 121,000      |
|                                    | 2210200  | Communication Supplies and Services                                                                                           | 90,000                   | 297,000          | 297,000                  | 276,109          | 303,720                    | 334,092      |
|                                    | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                                                                         | -                        | 150,000          | 150,000                  | 180,000          | 198,000                    | 217,800      |
|                                    | 2210202  | Internet connections                                                                                                          | 50,000                   | 60,000           | 60,000                   | 96,109           | 105,720                    | 116,292      |
|                                    | 2210203  | Courier and Postal Services                                                                                                   | 40,000                   | 87,000           | 87,000                   | -                | -                          | -            |
|                                    | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs                                                               | -                        | 100,000          | 100,000                  | 256,700          | 282,370                    | 310,607      |
|                                    | 2210303  | Daily Subsistence Allowances                                                                                                  | -                        | 100,000          | 100,000                  | 256,700          | 282,370                    | 310,607      |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services                                                                  | 263,400                  | 207,252          | 207,252                  | 450,000          | 495,000                    | 544,500      |
|                                    | 2210502  | Publishing and Printing Services                                                                                              | 123,400                  | 76,000           | 76,000                   | 300,000          | 330,000                    | 363,000      |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                                                                                | 140,000                  | 131,252          | 131,252                  | 150,000          | 165,000                    | 181,500      |
|                                    | 2210800  | Hospitality Supplies and Services                                                                                             | 176,908                  | 1,237,112        | 1,237,112                | 194,000          | 213,400                    | 234,740      |
|                                    | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks                                                         | -                        | -                | -                        | -                | -                          | -            |
|                                    | 2210802  | Boards, Committees, Conferences and Seminars                                                                                  | 176,908                  | 1,237,112        | 1,237,112                | 194,000          | 213,400                    | 234,740      |
|                                    |          | CSP- Diagnostic Services in Higher Facilities                                                                                 |                          |                  |                          |                  |                            |              |
|                                    |          | Use of Goods and Services                                                                                                     |                          | 10,381,250       | 10,381,250               | 12,319,560       | 13,551,516                 | 14,906,668   |
|                                    | 2211000  | Specialised Materials and Supplies                                                                                            | 10,507,098               | 8,150,000        | 8,150,000                | 9,214,000        | 10,135,400                 | 11,148,940   |
|                                    | 2211001  | Medical drugs                                                                                                                 | 4,432,323                | 3,350,000        | 3,350,000                | 3,570,000        | 3,927,000                  | 4,319,700    |
|                                    | 2211002  | Dressings and Other Non-Pharmaceutical Medical Items                                                                          | 1,240,569                | 1,500,000        | 1,500,000                | 1,650,000        | 1,815,000                  | 1,996,500    |
|                                    | 2211004  | Fungicide, insecticide & sprays                                                                                               |                          | 50,000           | 50,000                   | 50,000           | 55,000                     | 60,500       |
|                                    | 2211005  | Chemicals and Industrial Gases                                                                                                |                          | 50,000           | 50,000                   | -                | -                          | -            |
|                                    | 2211008  | Laboratory material supplies                                                                                                  | 1,253,199                | 800,000          | 800,000                  | 1,169,000        | 1,285,900                  | 1,414,490    |
|                                    | 2211015  | Food and ration                                                                                                               | 2,530,000                | 2,100,000        | 2,100,000                | 2,550,000        | 2,805,000                  | 3,085,500    |
|                                    | 2211021  | Purchase of beddings and linen                                                                                                | 250,099                  | 100,000          | 100,000                  | 50,000           | 55,000                     | 60,500       |
|                                    | 2211025  | Purchase of oxygen                                                                                                            |                          | 100,000          | 100,000                  | 120,000          | 132,000                    | 145,200      |
|                                    | 2211028  | Purchase of x-ray consumables                                                                                                 | 800,908                  | 100,000          | 100,000                  | 55,000           | 60,500                     | 66,550       |
|                                    | 2211100  | Office and General Supplies and Services                                                                                      | 817,988                  | 600,000          | 600,000                  | 477,000          | 524,700                    | 577,170      |
|                                    | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) | 310,890                  | 350,000          | 350,000                  | 220,000          | 242,000                    | 266,200      |

| 12. Health Services and Sanitation |                                             |                                                                                                    |                          |                  |                          |                  |                            |                  |
|------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|------------------|
| DEPARTMENT                         | GFS CODE                                    | TITLE AND DETAILS                                                                                  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                    |                                             |                                                                                                    | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029     |
|                                    |                                             |                                                                                                    | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.            |
|                                    | 2211102                                     | Supplies and Accessories for Computers and Printers                                                |                          | 50,000           | 50,000                   | 55,000           | 60,500                     | 66,550           |
|                                    | 2211103                                     | Sanitary and cleaning materials,                                                                   | 507,098                  | 200,000          | 200,000                  | 202,000          | 222,200                    | 244,420          |
|                                    | <b>2211200</b>                              | <b>Fuel Oil and Lubricants</b>                                                                     | <b>1,030,000</b>         | <b>900,000</b>   | <b>900,000</b>           | <b>920,000</b>   | <b>1,012,000</b>           | <b>1,113,200</b> |
|                                    | 2211201                                     | Refined Fuels and Lubricants for Transport                                                         | 500,000                  | 600,000          | 600,000                  | 600,000          | 660,000                    | 726,000          |
|                                    | 2211202                                     | Refined Fuels and Lubricants for Transport production                                              | 100,000                  | -                | -                        | -                | -                          | -                |
|                                    | 2211204                                     | Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals) | 430,000                  | 300,000          | 300,000                  | 320,000          | 352,000                    | 387,200          |
|                                    | <b>2211300</b>                              | <b>Other Operating Expenses</b>                                                                    | <b>872,250</b>           | <b>251,250</b>   | <b>251,250</b>           | <b>913,560</b>   | <b>1,004,916</b>           | <b>1,105,408</b> |
|                                    | 2211301                                     | Bank Services Commission & Charges                                                                 | 32,250                   | 15,250           | 15,250                   | 13,560           | 14,916                     | 16,408           |
|                                    | 2211305                                     | Contracted Guards and Cleaning Services                                                            | 690,000                  | 236,000          | 236,000                  | 900,000          | 990,000                    | 1,089,000        |
|                                    | 2211306                                     | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies                           | 150,000                  | -                | -                        | -                | -                          | -                |
|                                    | 2211399                                     | Refilling of community chlorine                                                                    | -                        | -                | -                        | -                | -                          | -                |
|                                    | <b>2220100</b>                              | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>                                |                          | <b>150,000</b>   | <b>150,000</b>           | <b>165,000</b>   | <b>181,500</b>             | <b>199,650</b>   |
|                                    | 2220101                                     | Maintenance Expenses + Motor Vehicles                                                              |                          | 150,000          | 150,000                  | 165,000          | 181,500                    | 199,650          |
|                                    | <b>2220200</b>                              | <b>Routine Maintenance + Other Assets</b>                                                          | <b>300,000</b>           | <b>330,000</b>   | <b>330,000</b>           | <b>630,000</b>   | <b>693,000</b>             | <b>762,300</b>   |
|                                    | 2220201                                     | Maintenance of Plant, Machinery and Equipment                                                      | 300,000                  | 150,000          | 150,000                  | 240,000          | 264,000                    | 290,400          |
|                                    | 2220202                                     | Maintenance of Office Furniture and Equipment                                                      | -                        | 50,000           | 50,000                   | 55,000           | 60,500                     | 66,550           |
|                                    | 2220205                                     | Maintenance of Buildings and Stations ++ Non-residential                                           |                          | 50,000           | 50,000                   | 250,000          | 275,000                    | 302,500          |
|                                    | 2220206                                     | Maintenance of civil works                                                                         |                          | 30,000           | 30,000                   | 30,000           | 33,000                     | 36,300           |
|                                    | 2220210                                     | Maintenance of Computers, Software, and Networks                                                   | -                        | 50,000           | 50,000                   | 55,000           | 60,500                     | 66,550           |
|                                    | <b>CSP- Higher Level Hospital Equipment</b> |                                                                                                    |                          |                  |                          |                  |                            |                  |
|                                    |                                             | <b>Acquisition OF Non-Financial Assets</b>                                                         | -                        | <b>560,660</b>   | <b>560,660</b>           | <b>453,000</b>   | <b>498,300</b>             | <b>548,130</b>   |
|                                    | 3110900                                     | Purchase of Household Furniture and Institutional Equipment                                        | -                        | -                | -                        | -                | -                          | -                |
|                                    | 3110902                                     | Purchase of Household and Institutional Appliances                                                 | -                        | -                | -                        | -                | -                          | -                |
|                                    | <b>3111000</b>                              | <b>Purchase of Office Furniture and General Equipment</b>                                          | -                        | <b>380,000</b>   | <b>380,000</b>           | <b>88,000</b>    | <b>96,800</b>              | <b>106,480</b>   |
|                                    | 3111001                                     | Purchase of Office Furniture and Fittings                                                          | -                        | 30,000           | 30,000                   | 33,000           | 36,300                     | 39,930           |
|                                    | 3111002                                     | Purchase of Computers, Printers and other IT Equipment                                             | -                        | 350,000          | 350,000                  | 55,000           | 60,500                     | 66,550           |
|                                    | 3111005                                     | Purchase of Photocopiers                                                                           | -                        | -                | -                        | -                | -                          | -                |
|                                    | <b>3111100</b>                              | <b>Purchase of Specialized Plants, Equipment and Machinery</b>                                     | -                        | <b>180,660</b>   | <b>180,660</b>           | <b>365,000</b>   | <b>401,500</b>             | <b>441,650</b>   |
|                                    | 3111101                                     | Purchase of Medical and Dental Equipment                                                           | -                        | 100,000          | 100,000                  | 250,000          | 275,000                    | 302,500          |

| 12. Health Services and Sanitation  |                                                       |                                                                 |                          |                   |                          |                   |                            |                   |
|-------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------|--------------------------|-------------------|--------------------------|-------------------|----------------------------|-------------------|
| DEPARTMENT                          | GFS CODE                                              | TITLE AND DETAILS                                               | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | PROJECTED BUDGET ESTIMATES |                   |
|                                     |                                                       |                                                                 | FY 2024/2025             | FY 2025/2026      | FY 2025/2026             | FY 2026/2027      | FY 2027/2028               | FY 2028/2029      |
|                                     |                                                       |                                                                 | Kshs.                    | Kshs.             | Kshs.                    | Kshs.             | Kshs.                      | Kshs.             |
|                                     | 3111101                                               | Purchase of Therapy Equipment                                   | -                        | 50,000            | 50,000                   | 95,000            | 104,500                    | 114,950           |
|                                     | 3111102                                               | Purchase of Boilers and Refrigeration and Air Conditioners      | -                        | -                 | -                        | -                 | -                          | -                 |
|                                     | 3111106                                               | Purchase fire fighting equipment                                |                          | 30,660            | 30,660                   | 20,000            | 22,000                     | 24,200            |
|                                     |                                                       | <b>Sub Total</b>                                                | <b>15,038,025</b>        | <b>13,386,910</b> | <b>13,386,910</b>        | <b>14,649,369</b> | <b>16,114,306</b>          | <b>17,725,736</b> |
|                                     | <b>CP-PREVENTIVE AND PROMOTIVE SERVICES</b>           |                                                                 |                          |                   |                          |                   |                            |                   |
|                                     | <b>CSP-HIV/AIDs, TB and Malaria Control</b>           |                                                                 |                          |                   |                          |                   |                            |                   |
|                                     |                                                       | Use of Goods and Services                                       |                          | 650,000           | 650,000                  | 1,200,000         | 1,320,000                  | 1,452,000         |
|                                     | 2210500                                               | Printing , Advertising and Information Supplies and Services    |                          | 650,000           | 650,000                  | 1,200,000         | 1,320,000                  | 1,452,000         |
|                                     | 2210504                                               | Advertising, Awareness and Publicity Campaigns                  |                          | 650,000           | 650,000                  | 1,200,000         | 1,320,000                  | 1,452,000         |
|                                     | <b>CSP-Environmental Health</b>                       |                                                                 |                          |                   |                          |                   |                            |                   |
|                                     |                                                       | Use of Goods and Services                                       |                          | 2,380,000         | 2,380,000                | 1,850,000         | 2,035,000                  | 2,238,500         |
|                                     | 2210300                                               | Domestic Travel and Subsistence, and Other Transportation Costs |                          | 1,080,000         | 1,080,000                | 1,300,000         | 1,430,000                  | 1,573,000         |
|                                     | 2210303                                               | Daily Subsistence Allowances                                    |                          | 1,080,000         | 1,080,000                | 1,300,000         | 1,430,000                  | 1,573,000         |
|                                     | 2210500                                               | Printing , Advertising and Information Supplies and Services    |                          | 1,300,000         | 1,300,000                | 550,000           | 605,000                    | 665,500           |
|                                     | 2210504                                               | Advertising, Awareness and Publicity Campaigns                  |                          | 1,300,000         | 1,300,000                | 550,000           | 605,000                    | 665,500           |
|                                     | <b>CSP-Primary Health Care Services</b>               |                                                                 |                          |                   |                          |                   |                            |                   |
|                                     |                                                       | Use of Goods and Services                                       |                          | 1,204,000         | 1,204,000                | 1,350,587         | 1,485,646                  | 1,634,210         |
|                                     | 2210300                                               | Domestic Travel and Subsistence, and Other Transportation Costs |                          | 1,204,000         | 1,204,000                | 1,350,587         | 1,485,646                  | 1,634,210         |
|                                     | 2210302                                               | Accommodation +domestic                                         |                          | 1,204,000         | 1,204,000                | 1,350,587         | 1,485,646                  | 1,634,210         |
|                                     | <b>CSP-Nutrition Services</b>                         |                                                                 |                          |                   |                          |                   |                            |                   |
|                                     |                                                       | Use of Goods and Services                                       |                          | 250,000           | 250,000                  | 1,277,000         | 1,404,700                  | 1,545,170         |
|                                     | 2210500                                               | Printing , Advertising and Information Supplies and Services    |                          | 250,000           | 250,000                  | 1,277,000         | 1,404,700                  | 1,545,170         |
|                                     | 2210504                                               | Advertising, Awareness and Publicity Campaigns                  |                          | 250,000           | 250,000                  | 1,277,000         | 1,404,700                  | 1,545,170         |
|                                     | <b>CSP-RMNCAH</b>                                     |                                                                 |                          |                   |                          |                   |                            |                   |
|                                     |                                                       | Use of Goods and Services                                       |                          | 600,000           | 600,000                  | 1,295,000         | 1,424,500                  | 1,566,950         |
|                                     | 2210300                                               | Domestic Travel and Subsistence, and Other Transportation Costs |                          | 600,000           | 600,000                  | 1,295,000         | 1,424,500                  | 1,566,950         |
|                                     | 2210303                                               | Daily Subsistence Allowances                                    |                          | 600,000           | 600,000                  | 1,295,000         | 1,424,500                  | 1,566,950         |
|                                     |                                                       | <b>sub total</b>                                                |                          | <b>5,084,000</b>  | <b>5,084,000</b>         | <b>6,972,587</b>  | <b>7,669,846</b>           | <b>8,436,830</b>  |
|                                     |                                                       |                                                                 |                          | <b>20,860,910</b> | <b>20,860,910</b>        | <b>23,241,956</b> | <b>25,566,152</b>          | <b>28,122,767</b> |
| <b>SIO PORT SUB COUNTY HOSPITAL</b> |                                                       |                                                                 |                          |                   |                          |                   |                            |                   |
|                                     | <b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b> |                                                                 |                          |                   |                          |                   |                            |                   |
|                                     | <b>CSP-Administrative and Support services</b>        |                                                                 |                          |                   |                          |                   |                            |                   |
|                                     |                                                       | <b>COMPENSATION TO EMPLOYEES</b>                                |                          | 1,308,000         | 1,308,000                | 1,700,000         | 1,870,000                  | 2,057,000         |
|                                     | 2110200                                               | Basic Wages - Temporary Employees                               |                          | 1,308,000         | 1,308,000                | 1,700,000         | 1,870,000                  | 2,057,000         |
|                                     | 2110201                                               | Contractual Employees-Locum Employees                           |                          | 594,000           | 594,000                  | 600,000           | 660,000                    | 726,000           |
|                                     | 2110202                                               | Casual Labour - Others                                          |                          | 714,000           | 714,000                  | 1,100,000         | 1,210,000                  | 1,331,000         |
|                                     |                                                       |                                                                 |                          | <b>1,308,000</b>  | <b>1,308,000</b>         | <b>1,700,000</b>  | <b>1,870,000</b>           | <b>2,057,000</b>  |

| 12. Health Services and Sanitation |          |                                                                         |                                |                     |                                |                     |                            |              |
|------------------------------------|----------|-------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                                       | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |          |                                                                         | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |          |                                                                         | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    |          | <b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>                          |                                |                     |                                |                     |                            |              |
|                                    |          | <b>CSP-Ambulance and Referral Services</b>                              |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                               | 8,025,032                      | 1,220,530           | 1,220,530                      | 2,269,378           | 2,496,316                  | 2,745,947    |
|                                    | 2210100  | Utilities Supplies and Services                                         | 359,890                        | 132,000             | 132,000                        | 400,000             | 440,000                    | 484,000      |
|                                    | 2210101  | Electricity Expenses                                                    | 226,456                        | 120,000             | 120,000                        | 200,000             | 220,000                    | 242,000      |
|                                    | 2210102  | Water and Sewerage charges                                              | 133,434                        | 12,000              | 12,000                         | 200,000             | 220,000                    | 242,000      |
|                                    | 2210200  | Communication Supplies and Services                                     | 57,800                         | 104,530             | 104,530                        | 180,000             | 198,000                    | 217,800      |
|                                    | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                   | -                              | 36,000              | 36,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2210202  | Internet connections                                                    |                                | 48,530              | 48,530                         | 100,000             | 110,000                    | 121,000      |
|                                    | 2210203  | Courier and Postal Services                                             | 57,800                         | 20,000              | 20,000                         | 30,000              | 33,000                     | 36,300       |
|                                    | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs         | -                              | 96,000              | 96,000                         | 500,000             | 550,000                    | 605,000      |
|                                    | 2210302  | Accommodation +domestic                                                 | -                              | 96,000              | 96,000                         | 200,000             | 220,000                    | 242,000      |
|                                    | 2210303  | Daily Subsistence Allowances                                            | -                              | -                   | -                              | 300,000             | 330,000                    | 363,000      |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services            | 103,450                        | 430,000             | 430,000                        | 330,000             | 363,000                    | 399,300      |
|                                    | 2210502  | Publishing and Printing Services                                        | -                              | 50,000              | 50,000                         | 200,000             | 220,000                    | 242,000      |
|                                    | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                  | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                          | 103,450                        | 380,000             | 380,000                        | 130,000             | 143,000                    | 157,300      |
|                                    | 2210800  | Hospitality Supplies and Services                                       | 105,690                        | 458,000             | 458,000                        | 859,378             | 945,316                    | 1,039,847    |
|                                    | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks   | 105,690                        | 217,000             | 217,000                        | 100,000             | 110,000                    | 121,000      |
|                                    | 2210802  | Boards, Committees, Conferences and Seminars                            | -                              | 241,000             | 241,000                        | 759,378             | 835,316                    | 918,847      |
|                                    |          | <b>CSP- Diagnostic Services in Higher Facilities</b>                    |                                |                     |                                |                     |                            |              |
|                                    |          | Use of Goods and Services                                               |                                | 4,782,150           | 4,782,150                      | 5,965,849           | 6,562,434                  | 7,218,677    |
|                                    | 2211000  | Specialised Materials and Supplies                                      | 5,364,453                      | 3,483,150           | 3,483,150                      | 4,556,307           | 5,011,938                  | 5,513,131    |
|                                    | 2211001  | Medical drugs                                                           | 1,835,782                      | 1,298,500           | 1,298,500                      | 1,556,307           | 1,711,938                  | 1,883,131    |
|                                    | 2211002  | Dressings and Other Non-Pharmaceutical Medical Items                    | 750,875                        | 615,650             | 615,650                        | 800,000             | 880,000                    | 968,000      |
|                                    | 2211004  | Fungicide, insecticide & sprays                                         |                                | 40,000              | 40,000                         | 500,000             | 550,000                    | 605,000      |
|                                    | 2211005  | Chemicals and Industrial Gases                                          |                                | 20,000              | 20,000                         | -                   | -                          | -            |
|                                    | 2211008  | Laboratory material supplies                                            | 722,501                        | 620,000             | 620,000                        | 800,000             | 880,000                    | 968,000      |
|                                    | 2211015  | Food and ration                                                         | 1,497,315                      | 639,000             | 639,000                        | 800,000             | 880,000                    | 968,000      |
|                                    | 2211019  | Purchase of Uniforms and Clothing + patients                            |                                | 90,000              | 90,000                         | -                   | -                          | -            |
|                                    | 2211021  | Purchase of bed and linen                                               |                                | 40,000              | 40,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2211025  | Purchase of oxygen                                                      |                                | 40,000              | 40,000                         | -                   | -                          | -            |
|                                    | 2211028  | Purchase of x+ray consumables                                           | 557,980                        | 80,000              | 80,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2211100  | Office and General Supplies and Services                                | 660,912                        | 380,000             | 380,000                        | 600,000             | 660,000                    | 726,000      |
|                                    | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment | 310,567                        | 240,000             | 240,000                        | 300,000             | 330,000                    | 363,000      |

| 12. Health Services and Sanitation |                                             |                                                                                                    |                                |                     |                                |                     |                            |                |
|------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|----------------|
| DEPARTMENT                         | GFS CODE                                    | TITLE AND DETAILS                                                                                  | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                |
|                                    |                                             |                                                                                                    | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029   |
|                                    |                                             |                                                                                                    | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.          |
|                                    |                                             | etc.) s, pencils, forms, small office equipment etc.)                                              |                                |                     |                                |                     |                            |                |
|                                    | 2211102                                     | Supplies and Accessories for Computers and Printers                                                |                                | 34,000              | 34,000                         | 100,000             | 110,000                    | 121,000        |
|                                    | 2211103                                     | Sanitary and cleaning materials,                                                                   | 350,345                        | 106,000             | 106,000                        | 200,000             | 220,000                    | 242,000        |
|                                    | <b>2211200</b>                              | <b>Fuel Oil and Lubricants</b>                                                                     | <b>910,600</b>                 | <b>694,000</b>      | <b>694,000</b>                 | <b>400,000</b>      | <b>440,000</b>             | <b>484,000</b> |
|                                    | 2211201                                     | Refined Fuels and Lubricants for Transport                                                         | 500,000                        | 640,000             | 640,000                        | 300,000             | 330,000                    | 363,000        |
|                                    | 2211202                                     | Refined Fuels and Lubricants for Transport production                                              | 100,000                        | -                   | -                              | -                   | -                          | -              |
|                                    | 2211204                                     | Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals) | 310,600                        | 54,000              | 54,000                         | 100,000             | 110,000                    | 121,000        |
|                                    | <b>2211300</b>                              | <b>Other Operating Expenses</b>                                                                    | <b>331,250</b>                 | <b>15,000</b>       | <b>15,000</b>                  | <b>9,542</b>        | <b>10,496</b>              | <b>11,546</b>  |
|                                    | 2211301                                     | Bank Services Commission & Charges                                                                 | 31,250                         | 15,000              | 15,000                         | 9,542               | 10,496                     | 11,546         |
|                                    | 2211305                                     | Contracted Guards and Cleaning Services                                                            | 150,000                        | -                   | -                              | -                   | -                          | -              |
|                                    | 2211306                                     | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies                           | 150,000                        | -                   | -                              | -                   | -                          | -              |
|                                    | <b>2220100</b>                              | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>                                |                                | <b>60,000</b>       | <b>60,000</b>                  | <b>100,000</b>      | <b>110,000</b>             | <b>121,000</b> |
|                                    | 2220101                                     | Maintenance Expenses + Motor Vehicles                                                              |                                | 60,000              | 60,000                         | 100,000             | 110,000                    | 121,000        |
|                                    | <b>2220200</b>                              | <b>Routine Maintenance + Other Assets</b>                                                          | <b>130,987</b>                 | <b>210,000</b>      | <b>210,000</b>                 | <b>400,000</b>      | <b>440,000</b>             | <b>484,000</b> |
|                                    | 2220201                                     | Maintenance of Plant, Machinery and Equipment                                                      | -                              | 25,000              | 25,000                         | 100,000             | 110,000                    | 121,000        |
|                                    | 2220202                                     | Maintenance of Office Furniture and Equipment                                                      | -                              | 22,000              | 22,000                         | 100,000             | 110,000                    | 121,000        |
|                                    | 2220203                                     | Maintenance of medical and dental equipment                                                        | 130,987                        | 25,000              | 25,000                         | 100,000             | 110,000                    | 121,000        |
|                                    | 2220205                                     | Maintenance of Buildings and Stations ++ Non-residential                                           |                                | 120,000             | 120,000                        | -                   | -                          | -              |
|                                    | 2220210                                     | Maintenance of Computers, Software, and Networks                                                   | -                              | 18,000              | 18,000                         | 100,000             | 110,000                    | 121,000        |
|                                    | <b>CSP- Higher Level Hospital Equipment</b> |                                                                                                    |                                |                     |                                |                     |                            |                |
|                                    |                                             | <b>Acquisition OF Non-Financial Assets</b>                                                         | -                              | <b>1,287,280</b>    | <b>1,287,280</b>               | <b>290,000</b>      | <b>319,000</b>             | <b>350,900</b> |
|                                    | <b>3110900</b>                              | <b>Purchase of Household Furniture and Institutional Equipment</b>                                 | -                              | <b>15,000</b>       | <b>15,000</b>                  | <b>50,000</b>       | <b>55,000</b>              | <b>60,500</b>  |
|                                    | 3110902                                     | Purchase of Household and Institutional Appliances                                                 | -                              | 15,000              | 15,000                         | 50,000              | 55,000                     | 60,500         |
|                                    | <b>3111000</b>                              | <b>Purchase of Office Furniture and General Equipment</b>                                          | -                              | <b>417,000</b>      | <b>417,000</b>                 | <b>190,000</b>      | <b>209,000</b>             | <b>229,900</b> |
|                                    | 3111001                                     | Purchase of Office Furniture and Fittings                                                          | -                              | 52,000              | 52,000                         | 70,000              | 77,000                     | 84,700         |
|                                    | 3111002                                     | Purchase of Computers, Printers and other IT Equipment                                             | -                              | 350,000             | 350,000                        | 50,000              | 55,000                     | 60,500         |
|                                    | 3111005                                     | Purchase of Photocopiers                                                                           | -                              | 15,000              | 15,000                         | 70,000              | 77,000                     | 84,700         |
|                                    | <b>3111100</b>                              | <b>Purchase of Specialized Plants, Equipment and Machinery</b>                                     | -                              | <b>855,280</b>      | <b>855,280</b>                 | <b>50,000</b>       | <b>55,000</b>              | <b>60,500</b>  |

| 12. Health Services and Sanitation |          |                                                                 |                                |                     |                                |                     |                            |                   |
|------------------------------------|----------|-----------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                               | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                    |          |                                                                 | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                    |          |                                                                 | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                    | 3111101  | Purchase of Medical and Dental Equipment                        | -                              | 400,000             | 400,000                        | -                   | -                          | -                 |
|                                    | 3111101  | Purchase of Therapy Equipment                                   | -                              | 180,000             | 180,000                        | 50,000              | 55,000                     | 60,500            |
|                                    | 3111102  | Purchase of Boilers and Refrigeration and Air Conditioners      | -                              | 120,000             | 120,000                        | -                   | -                          | -                 |
|                                    | 3111106  | Purchase of Fire Fighting Equipment                             |                                | 22,500              | 22,500                         | -                   | -                          | -                 |
|                                    | 3111107  | Purchase of Laboratory Equipment                                |                                | 132,780             | 132,780                        | -                   | -                          | -                 |
|                                    |          | <b>Sub Total</b>                                                | <b>8,025,032</b>               | <b>7,289,960</b>    | <b>7,289,960</b>               | <b>8,525,227</b>    | <b>9,377,750</b>           | <b>10,315,525</b> |
|                                    |          | <b>CP-PREVENTIVE AND PROMOTIVE SERVICES</b>                     |                                |                     |                                |                     |                            |                   |
|                                    |          | <b>CSP-HIV/AIDs, TB and Malaria Control</b>                     |                                |                     |                                |                     |                            |                   |
|                                    |          | Use of Goods and Services                                       |                                | 322,000             | 322,000                        | 686,647             | 755,312                    | 830,843           |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 322,000             | 322,000                        | 686,647             | 755,312                    | 830,843           |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 322,000             | 322,000                        | 686,647             | 755,312                    | 830,843           |
|                                    |          | <b>CSP-Environmental Health</b>                                 |                                |                     |                                |                     |                            |                   |
|                                    |          | Use of Goods and Services                                       |                                | 941,153             | 941,153                        | 600,000             | 660,000                    | 726,000           |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 941,153             | 941,153                        | 600,000             | 660,000                    | 726,000           |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 941,153             | 941,153                        | 600,000             | 660,000                    | 726,000           |
|                                    |          | <b>CSP-Health Promotion</b>                                     |                                |                     |                                |                     |                            |                   |
|                                    |          | Use of Goods and Services                                       |                                | 382,000             | 382,000                        | 800,000             | 880,000                    | 968,000           |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 382,000             | 382,000                        | 800,000             | 880,000                    | 968,000           |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 382,000             | 382,000                        | 800,000             | 880,000                    | 968,000           |
|                                    |          | <b>CSP-Primary Health Care Services</b>                         |                                |                     |                                |                     |                            |                   |
|                                    |          | Use of Goods and Services                                       |                                | 863,500             | 863,500                        | 800,000             | 880,000                    | 968,000           |
|                                    | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 863,500             | 863,500                        | 800,000             | 880,000                    | 968,000           |
|                                    | 2210302  | Accommodation +domestic                                         |                                | 863,500             | 863,500                        | 800,000             | 880,000                    | 968,000           |
|                                    |          | <b>CSP-Nutrition Services</b>                                   |                                |                     |                                |                     |                            |                   |
|                                    |          | Use of Goods and Services                                       |                                | 140,000             | 140,000                        | 600,000             | 660,000                    | 726,000           |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services    |                                | 140,000             | 140,000                        | 600,000             | 660,000                    | 726,000           |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                  |                                | 140,000             | 140,000                        | 600,000             | 660,000                    | 726,000           |
|                                    |          | <b>CSP-RMNCAH</b>                                               |                                |                     |                                |                     |                            |                   |
|                                    |          | Use of Goods and Services                                       |                                | 364,000             | 364,000                        | 200,000             | 220,000                    | 242,000           |
|                                    | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 364,000             | 364,000                        | 200,000             | 220,000                    | 242,000           |
|                                    | 2210303  | Daily Subsistence Allowances                                    |                                | 364,000             | 364,000                        | 200,000             | 220,000                    | 242,000           |
|                                    |          |                                                                 |                                | 3,012,653           | 3,012,653                      | 3,686,647           | 4,055,312                  | 4,460,843         |
|                                    |          |                                                                 |                                | 11,610,613          | 11,610,613                     | 13,911,874          | 15,303,061                 | 16,833,368        |
| <b>MATAYOS SCH</b>                 |          |                                                                 |                                |                     |                                |                     |                            |                   |
|                                    |          | <b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>           |                                |                     |                                |                     |                            |                   |
|                                    |          | <b>CSP-Administrative and Support services</b>                  |                                |                     |                                |                     |                            |                   |
|                                    |          | COMPENSATION TO EMPLOYEES                                       |                                | 500,000             | 500,000                        | 616,000             | 677,600                    | 745,360           |

| 12. Health Services and Sanitation |          |                                                                                |                                |                     |                                |                     |                            |              |
|------------------------------------|----------|--------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                                              | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |          |                                                                                | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |          |                                                                                | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 2110200  | <b>Basic Wages -<br/>Temporary Employees</b>                                   |                                | 500,000             | 500,000                        | 616,000             | 677,600                    | 745,360      |
|                                    | 2110201  | Contractual Employees-<br>Locum Employees                                      |                                | 500,000             | 500,000                        | 616,000             | 677,600                    | 745,360      |
|                                    |          | <b>Sub Total</b>                                                               |                                | 500,000             | 500,000                        | 616,000             | 677,600                    | 745,360      |
|                                    |          | <b>CP-CURATIVE AND REHABILITATIVE<br/>SERVICES</b>                             |                                |                     |                                |                     |                            |              |
|                                    |          | <b>CSP-Ambulance and Referral Services</b>                                     |                                |                     |                                |                     |                            |              |
|                                    |          | <b>Use of Goods and<br/>Services</b>                                           | 1,478,482                      | 663,490             | 663,490                        | 629,000             | 691,900                    | 761,090      |
|                                    | 2210100  | <b>Utilities Supplies and<br/>Services</b>                                     | 159,201                        | 60,000              | 60,000                         | 127,000             | 139,700                    | 153,670      |
|                                    | 2210101  | Electricity Expenses                                                           | 100,201                        | 40,000              | 40,000                         | 85,000              | 93,500                     | 102,850      |
|                                    | 2210102  | Water and Sewerage<br>charges                                                  | 47,000                         | 20,000              | 20,000                         | 30,000              | 33,000                     | 36,300       |
|                                    | 2210103  | Courier and Postal<br>Services                                                 | 12,000                         | -                   | -                              | 12,000              | 13,200                     | 14,520       |
|                                    | 2210200  | <b>Communication Supplies<br/>and Services</b>                                 | 65,000                         | 250,000             | 250,000                        | 86,000              | 94,600                     | 104,060      |
|                                    | 2210201  | Telephone, Telex,<br>Facsimile and Mobile<br>Phone Services                    | -                              | 100,000             | 100,000                        | 50,000              | 55,000                     | 60,500       |
|                                    | 2210202  | Internet connections                                                           | 65,000                         | 100,000             | 100,000                        | 36,000              | 39,600                     | 43,560       |
|                                    | 2210203  | Courier and Postal<br>Services                                                 | -                              | 50,000              | 50,000                         | -                   | -                          | -            |
|                                    | 2210203  | <b>Domestic Travel and<br/>Subsistence, and Other<br/>Transportation Costs</b> |                                | 100,000             | 100,000                        | 60,000              | 66,000                     | 72,600       |
|                                    | 2210303  | Daily Subsistence<br>Allowances                                                |                                | 100,000             | 100,000                        | 60,000              | 66,000                     | 72,600       |
|                                    | 2210500  | <b>Printing , Advertising<br/>and Information<br/>Supplies and Services</b>    | -                              | 90,000              | 90,000                         | 120,000             | 132,000                    | 145,200      |
|                                    | 2210502  | Publishing and Printing<br>Services                                            | -                              | 45,000              | 45,000                         | 120,000             | 132,000                    | 145,200      |
|                                    | 2210503  | Subscriptions to<br>Newspapers, Magazines<br>and Periodicals                   | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2210504  | Advertising, Awareness<br>and Publicity Campaigns                              | -                              | 45,000              | 45,000                         | -                   | -                          | -            |
|                                    | 2210800  | <b>Hospitality Supplies and<br/>Services</b>                                   | -                              | 163,490             | 163,490                        | 236,000             | 259,600                    | 285,560      |
|                                    | 2210801  | Catering Services<br>(receptions),<br>Accommodation, Gifts,<br>Food and Drinks | -                              | 90,000              | 90,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2210802  | Boards, Committees,<br>Conferences and<br>Seminars                             | -                              | 73,490              | 73,490                         | 186,000             | 204,600                    | 225,060      |
|                                    |          | <b>CSP- Diagnostic Services in Higher<br/>Facilities</b>                       |                                |                     |                                |                     |                            |              |
|                                    |          | <b>Use of Goods and<br/>Services</b>                                           |                                | 2,217,980           | 2,217,980                      | 4,704,334           | 3,408,464                  | 3,749,311    |
|                                    | 2211000  | <b>Specialised Materials<br/>and Supplies</b>                                  | 958,671                        | 1,764,980           | 1,764,980                      | 2,683,604           | 2,951,964                  | 3,247,161    |
|                                    | 2211001  | Medical drugs                                                                  | 370,000                        | 741,000             | 741,000                        | 1,602,800           | 1,763,080                  | 1,939,388    |
|                                    | 2211002  | Dressings and Other<br>Non-Pharmaceutical<br>Medical Items                     | 173,000                        | 540,000             | 540,000                        | 450,000             | 495,000                    | 544,500      |
|                                    | 2211004  | Fungicide, insecticide &<br>sprays                                             |                                | 30,000              | 30,000                         | 30,000              | 33,000                     | 36,300       |
|                                    | 2211008  | Laboratory material<br>supplies                                                | 225,201                        | 103,980             | 103,980                        | 430,804             | 473,884                    | 521,273      |
|                                    | 2211015  | Food and ration                                                                | 190,470                        | 250,000             | 250,000                        | 170,000             | 187,000                    | 205,700      |
|                                    | 2211021  | Purchase of bed and<br>linen                                                   |                                | 30,000              | 30,000                         | -                   | -                          | -            |
|                                    | 2211028  | Purchase of x-ray<br>consumables                                               | -                              | 70,000              | 70,000                         | -                   | -                          | -            |
|                                    | 2211100  | <b>Office and General<br/>Supplies and Services</b>                            | 185,610                        | 195,000             | 195,000                        | 100,000             | 110,000                    | 121,000      |
|                                    | 2211101  | General Office Supplies<br>(papers, pencils, forms,<br>small office equipment  | 84,710                         | 130,000             | 130,000                        | 40,000              | 44,000                     | 48,400       |

| 12. Health Services and Sanitation |                                                       |                                                                                                    |                                |                     |                                |                     |                            |                  |
|------------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|------------------|
| DEPARTMENT                         | GFS CODE                                              | TITLE AND DETAILS                                                                                  | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                    |                                                       |                                                                                                    | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029     |
|                                    |                                                       |                                                                                                    | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.            |
|                                    |                                                       | etc.) s, pencils, forms, small office equipment etc.)                                              |                                |                     |                                |                     |                            |                  |
|                                    | 2211102                                               | Supplies and Accessories for Computers and Printers                                                |                                | 15,000              | 15,000                         | -                   | -                          | -                |
|                                    | 2211103                                               | Sanitary and cleaning materials,                                                                   | 100,900                        | 50,000              | 50,000                         | 60,000              | 66,000                     | 72,600           |
|                                    | <b>2211200</b>                                        | <b>Fuel Oil and Lubricants</b>                                                                     | <b>110,000</b>                 | <b>143,000</b>      | <b>143,000</b>                 | <b>300,000</b>      | <b>330,000</b>             | <b>363,000</b>   |
|                                    | 2211201                                               | Refined Fuels and Lubricants for Transport                                                         |                                | 103,000             | 103,000                        | 240,000             | 264,000                    | 290,400          |
|                                    | 2211204                                               | Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals) | 110,000                        | 40,000              | 40,000                         | 60,000              | 66,000                     | 72,600           |
|                                    | <b>2211300</b>                                        | <b>Other Operating Expenses</b>                                                                    | -                              | <b>5,000</b>        | <b>5,000</b>                   | <b>1,620,730</b>    | <b>16,500</b>              | <b>18,150</b>    |
|                                    | 2211301                                               | Bank Services Commission & Charges                                                                 | -                              | 5,000               | 5,000                          | 15,000              | 16,500                     | 18,150           |
|                                    | 2211399                                               | Disease surveillance control                                                                       |                                |                     |                                | 500,000             |                            |                  |
|                                    | 2211399                                               | Reproductive maternal newborn child and adolescent health (RMNCAH)                                 |                                |                     |                                | 580,000             |                            |                  |
|                                    | 2211399                                               | Community health services                                                                          |                                |                     |                                | 525,730             |                            |                  |
|                                    | <b>2220100</b>                                        | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>                                |                                | <b>50,000</b>       | <b>50,000</b>                  | -                   | -                          | -                |
|                                    | 2220101                                               | Maintenance Expenses + Motor Vehicles                                                              |                                | 50,000              | 50,000                         |                     | -                          | -                |
|                                    | <b>2220200</b>                                        | <b>Routine Maintenance + Other Assets</b>                                                          |                                | <b>60,000</b>       | <b>60,000</b>                  | -                   | -                          | -                |
|                                    | 2220201                                               | Maintenance of Plant, Machinery and Equipment (including lifts)                                    |                                | 60,000              | 60,000                         | -                   | -                          | -                |
|                                    | <b>CSP- Higher Level Hospital Equipment</b>           |                                                                                                    |                                |                     |                                |                     |                            |                  |
|                                    |                                                       | <b>Acquisition OF Non-Financial Assets</b>                                                         | <b>103,000</b>                 | <b>350,390</b>      | <b>350,390</b>                 | <b>110,000</b>      | <b>121,000</b>             | <b>133,100</b>   |
|                                    | <b>3111000</b>                                        | <b>Purchase of Office Furniture and General Equipment</b>                                          | -                              | <b>350,390</b>      | <b>350,390</b>                 | <b>110,000</b>      | <b>121,000</b>             | <b>133,100</b>   |
|                                    | 3111001                                               | Purchase of Office Furniture and Fittings                                                          | -                              | 30,390              | 30,390                         | 50,000              | 55,000                     | 60,500           |
|                                    | 3111002                                               | Purchase of Computers, Printers and other IT Equipment                                             | -                              | 320,000             | 320,000                        | 60,000              | 66,000                     | 72,600           |
|                                    | <b>3111100</b>                                        | <b>Purchase of Specialized Plants, Equipment and Machinery</b>                                     | <b>103,000</b>                 | -                   | -                              | -                   | -                          | -                |
|                                    | 3111101                                               | Purchase of Medical and Dental Equipment                                                           | 103,000                        | -                   | -                              | -                   | -                          | -                |
|                                    |                                                       | <b>Sub Total</b>                                                                                   | <b>1,581,482</b>               | <b>3,231,860</b>    | <b>3,231,860</b>               | <b>5,443,334</b>    | <b>4,221,364</b>           | <b>4,643,501</b> |
|                                    |                                                       |                                                                                                    |                                | <b>3,731,860</b>    | <b>3,731,860</b>               | <b>6,059,334</b>    | <b>4,898,964</b>           | <b>5,388,861</b> |
| <b>LUPIDA SCH</b>                  |                                                       |                                                                                                    |                                |                     |                                |                     |                            |                  |
|                                    | <b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b> |                                                                                                    |                                |                     |                                |                     |                            |                  |
|                                    | <b>CSP-Administrative and Support services</b>        |                                                                                                    |                                |                     |                                |                     |                            |                  |
|                                    |                                                       | <b>COMPENSATION TO EMPLOYEES</b>                                                                   |                                | <b>360,000</b>      | <b>360,000</b>                 | <b>2,860,000</b>    | <b>3,146,000</b>           | <b>3,460,600</b> |
|                                    | 2110200                                               | Basic Wages - Temporary Employees                                                                  |                                | 360,000             | 360,000                        | 2,860,000           | 3,146,000                  | 3,460,600        |
|                                    | 2110201                                               | Contractual Employees-Locum Employees                                                              |                                | 360,000             | 360,000                        | 2,860,000           | 3,146,000                  | 3,460,600        |
|                                    |                                                       |                                                                                                    |                                | <b>360,000</b>      | <b>360,000</b>                 | <b>2,860,000</b>    | <b>3,146,000</b>           | <b>3,460,600</b> |
|                                    | <b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>        |                                                                                                    |                                |                     |                                |                     |                            |                  |
|                                    | <b>CSP-Ambulance and Referral Services</b>            |                                                                                                    |                                |                     |                                |                     |                            |                  |

| 12. Health Services and Sanitation |                                                      |                                                                                                                               |                                |                     |                                |                     |                            |                  |
|------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|------------------|
| DEPARTMENT                         | GFS CODE                                             | TITLE AND DETAILS                                                                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                    |                                                      |                                                                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029     |
|                                    |                                                      |                                                                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.            |
|                                    |                                                      | <b>Use of Goods and Services</b>                                                                                              | <b>1,514,000</b>               | <b>613,000</b>      | <b>613,000</b>                 | <b>1,190,267</b>    | <b>1,309,294</b>           | <b>1,440,223</b> |
|                                    | 2210100                                              | <b>Utilities Supplies and Services</b>                                                                                        | <b>120,000</b>                 | <b>130,000</b>      | <b>130,000</b>                 | <b>180,000</b>      | <b>198,000</b>             | <b>217,800</b>   |
|                                    | 2210101                                              | Electricity Expenses                                                                                                          | 100,000                        | 80,000              | 80,000                         | 100,000             | 110,000                    | 121,000          |
|                                    | 2210102                                              | Water and Sewerage charges                                                                                                    | 20,000                         | 50,000              | 50,000                         | 80,000              | 88,000                     | 96,800           |
|                                    | 2210200                                              | <b>Communication Supplies and Services</b>                                                                                    | <b>-</b>                       | <b>68,000</b>       | <b>68,000</b>                  | <b>140,000</b>      | <b>154,000</b>             | <b>169,400</b>   |
|                                    | 2210201                                              | Telephone, Telex, Facsimile and Mobile Phone Services                                                                         | -                              | 48,000              | 48,000                         | 80,000              | 88,000                     | 96,800           |
|                                    | 2210202                                              | Internet connections                                                                                                          | -                              | 20,000              | 20,000                         | 60,000              | 66,000                     | 72,600           |
|                                    | 2210203                                              | Courier and Postal Services                                                                                                   | -                              | -                   | -                              | -                   | -                          | -                |
|                                    | 2210300                                              | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>                                                        |                                | <b>140,000</b>      | <b>140,000</b>                 | <b>180,000</b>      | <b>198,000</b>             | <b>217,800</b>   |
|                                    | 2210301                                              | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                                                               |                                | 50,000              | 50,000                         | 180,000             | 198,000                    | 217,800          |
|                                    | 2210303                                              | Daily Subsistence Allowances                                                                                                  |                                | 90,000              | 90,000                         | -                   | -                          | -                |
|                                    | 2210500                                              | <b>Printing, Advertising and Information Supplies and Services</b>                                                            | <b>-</b>                       | <b>135,000</b>      | <b>135,000</b>                 | <b>348,000</b>      | <b>382,800</b>             | <b>421,080</b>   |
|                                    | 2210502                                              | Publishing and Printing Services                                                                                              | -                              | 20,000              | 20,000                         | 208,000             | 228,800                    | 251,680          |
|                                    | 2210503                                              | Subscriptions to Newspapers, Magazines and Periodicals                                                                        | -                              | -                   | -                              | -                   | -                          | -                |
|                                    | 2210504                                              | Advertising, Awareness and Publicity Campaigns                                                                                | -                              | 115,000             | 115,000                        | 140,000             | 154,000                    | 169,400          |
|                                    | 2210800                                              | <b>Hospitality Supplies and Services</b>                                                                                      | <b>-</b>                       | <b>140,000</b>      | <b>140,000</b>                 | <b>342,267</b>      | <b>376,494</b>             | <b>414,143</b>   |
|                                    | 2210801                                              | Catering Services (receptions), Accommodation, Gifts, Food and Drinks                                                         | -                              | -                   | -                              | 100,267             | 110,294                    | 121,323          |
|                                    | 2210802                                              | Boards, Committees, Conferences and Seminars                                                                                  | -                              | 140,000             | 140,000                        | 242,000             | 266,200                    | 292,820          |
|                                    | <b>CSP- Diagnostic Services in Higher Facilities</b> |                                                                                                                               |                                |                     |                                |                     |                            |                  |
|                                    |                                                      | <b>Use of Goods and Services</b>                                                                                              |                                | <b>2,098,856</b>    | <b>2,098,856</b>               | <b>9,707,300</b>    | <b>8,089,235</b>           | <b>8,898,159</b> |
|                                    | 2211000                                              | <b>Specialised Materials and Supplies</b>                                                                                     | <b>1,208,000</b>               | <b>1,660,856</b>    | <b>1,660,856</b>               | <b>6,503,650</b>    | <b>7,154,015</b>           | <b>7,869,417</b> |
|                                    | 2211001                                              | Medical drugs                                                                                                                 | 420,000                        | 573,996             | 573,996                        | 4,363,650           | 4,800,015                  | 5,280,017        |
|                                    | 2211002                                              | Dressings and Other Non-Pharmaceutical Medical Items                                                                          | 260,000                        | 506,000             | 506,000                        | 800,000             | 880,000                    | 968,000          |
|                                    | 2211004                                              | Fungicide, insecticide & sprays                                                                                               |                                | 20,860              | 20,860                         | 40,000              | 44,000                     | 48,400           |
|                                    | 2211008                                              | Laboratory material supplies                                                                                                  | 200,000                        | 240,000             | 240,000                        | 550,000             | 605,000                    | 665,500          |
|                                    | 2211015                                              | Food and ration                                                                                                               | 328,000                        | 300,000             | 300,000                        | 600,000             | 660,000                    | 726,000          |
|                                    | 2211021                                              | Purchase of bed and linen                                                                                                     |                                | 20,000              | 20,000                         | 100,000             | 110,000                    | 121,000          |
|                                    | 2211028                                              | Purchase of x-ray consumables                                                                                                 | -                              | -                   | -                              | 50,000              | 55,000                     | 60,500           |
|                                    | 2211100                                              | <b>Office and General Supplies and Services</b>                                                                               | <b>186,000</b>                 | <b>220,000</b>      | <b>220,000</b>                 | <b>240,000</b>      | <b>264,000</b>             | <b>290,400</b>   |
|                                    | 2211101                                              | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) | 82,000                         | 140,000             | 140,000                        | 120,000             | 132,000                    | 145,200          |
|                                    | 2211103                                              | Sanitary and cleaning materials,                                                                                              | 104,000                        | 80,000              | 80,000                         | 120,000             | 132,000                    | 145,200          |
|                                    | 2211200                                              | <b>Fuel Oil and Lubricants</b>                                                                                                |                                | <b>108,000</b>      | <b>108,000</b>                 | <b>160,000</b>      | <b>176,000</b>             | <b>193,600</b>   |

| 12. Health Services and Sanitation |                                                       |                                                                 |                                |                     |                                |                     |                            |                   |
|------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                         | GFS CODE                                              | TITLE AND DETAILS                                               | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                    |                                                       |                                                                 | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                    |                                                       |                                                                 | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                    | 2211201                                               | Refined Fuels and Lubricants for Transport                      |                                | 78,000              | 78,000                         | 100,000             | 110,000                    | 121,000           |
|                                    | 2211204                                               | Other Fuels (Charcoal, Cooking gas, Wood)                       |                                | 30,000              | 30,000                         | 60,000              | 66,000                     | 72,600            |
|                                    | <b>2211300</b>                                        | <b>Other Operating Expenses</b>                                 | -                              | <b>10,000</b>       | <b>10,000</b>                  | <b>2,363,650</b>    | <b>11,220</b>              | <b>12,342</b>     |
|                                    | 2211301                                               | Bank Services Commission & Charges                              | -                              | 10,000              | 10,000                         | 10,200              | 11,220                     | 12,342            |
|                                    | 2211399                                               | Contracted Guards and cleaning services                         |                                |                     |                                | 350,000             |                            |                   |
|                                    | 2211399                                               | SHA Awareness campaign                                          |                                |                     |                                | 700,000             |                            |                   |
|                                    | 2211399                                               | Community health services                                       |                                |                     |                                | 700,000             |                            |                   |
|                                    | 2211399                                               | Free maternal healthcare                                        |                                |                     |                                | 603,450             |                            |                   |
|                                    | <b>2220200</b>                                        | <b>Routine Maintenance + Other Assets</b>                       |                                | <b>100,000</b>      | <b>100,000</b>                 | <b>440,000</b>      | <b>484,000</b>             | <b>532,400</b>    |
|                                    | 2220201                                               | Maintenance of Plant, Machinery and Equipment (including lifts) |                                | 50,000              | 50,000                         | 40,000              | 44,000                     | 48,400            |
|                                    | 2220205                                               | Maintenance of Buildings and Stations ++ Non-residential        |                                | 50,000              | 50,000                         | 400,000             | 440,000                    | 484,000           |
|                                    | <b>CSP- Higher Level Hospital Equipment</b>           |                                                                 |                                |                     |                                |                     |                            |                   |
|                                    |                                                       | <b>Acquisition OF Non-Financial Assets</b>                      | <b>100,000</b>                 | <b>300,000</b>      | <b>300,000</b>                 | <b>250,000</b>      | <b>275,000</b>             | <b>302,500</b>    |
|                                    | <b>3111000</b>                                        | <b>Purchase of Office Furniture and General Equipment</b>       | -                              | <b>250,000</b>      | <b>250,000</b>                 | <b>50,000</b>       | <b>55,000</b>              | <b>60,500</b>     |
|                                    | 3111001                                               | Purchase of Office Furniture and Fittings                       | -                              | 50,000              | 50,000                         | 50,000              | 55,000                     | 60,500            |
|                                    | 3111002                                               | Purchase of Computers, Printers and other IT Equipment          | -                              | 200,000             | 200,000                        | -                   | -                          | -                 |
|                                    | <b>3111100</b>                                        | <b>Purchase of Specialized Plants, Equipment and Machinery</b>  | <b>100,000</b>                 | <b>50,000</b>       | <b>50,000</b>                  | <b>200,000</b>      | <b>220,000</b>             | <b>242,000</b>    |
|                                    | 3111101                                               | Purchase of Medical and Dental Equipment                        | 100,000                        | 50,000              | 50,000                         | 200,000             | 220,000                    | 242,000           |
|                                    |                                                       | <b>Sub Total</b>                                                | <b>1,614,000</b>               | <b>3,011,856</b>    | <b>3,011,856</b>               | <b>11,147,567</b>   | <b>9,673,529</b>           | <b>10,640,882</b> |
|                                    |                                                       |                                                                 |                                | <b>3,371,856</b>    | <b>3,371,856</b>               | <b>14,007,567</b>   | <b>12,819,529</b>          | <b>14,101,482</b> |
| <b>AMUKURA SCH</b>                 |                                                       |                                                                 |                                |                     |                                |                     |                            |                   |
|                                    | <b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b> |                                                                 |                                |                     |                                |                     |                            |                   |
|                                    | <b>CSP-Administrative and Support services</b>        |                                                                 |                                |                     |                                |                     |                            |                   |
|                                    |                                                       | <b>COMPENSATION TO EMPLOYEES</b>                                |                                | <b>800,000</b>      | <b>800,000</b>                 | <b>720,000</b>      | <b>792,000</b>             | <b>871,200</b>    |
|                                    | <b>2110200</b>                                        | <b>Basic Wages - Temporary Employees</b>                        |                                | <b>800,000</b>      | <b>800,000</b>                 | <b>720,000</b>      | <b>792,000</b>             | <b>871,200</b>    |
|                                    | 2110201                                               | Contractual Employees-Locum                                     |                                | 800,000             | 800,000                        | 720,000             | 792,000                    | 871,200           |
|                                    |                                                       | <b>sub total</b>                                                |                                | <b>800,000</b>      | <b>800,000</b>                 | <b>720,000</b>      | <b>792,000</b>             | <b>871,200</b>    |
|                                    | <b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>        |                                                                 |                                |                     |                                |                     |                            |                   |
|                                    | <b>CSP-Ambulance and Referral Services</b>            |                                                                 |                                |                     |                                |                     |                            |                   |
|                                    |                                                       | <b>Use of Goods and Services</b>                                | <b>1,549,528</b>               | <b>594,000</b>      | <b>594,000</b>                 | <b>614,000</b>      | <b>675,400</b>             | <b>742,940</b>    |
|                                    | <b>2210100</b>                                        | <b>Utilities Supplies and Services</b>                          | <b>105,000</b>                 | <b>180,000</b>      | <b>180,000</b>                 | <b>235,000</b>      | <b>258,500</b>             | <b>284,350</b>    |
|                                    | 2210101                                               | Electricity Expenses                                            | 50,000                         | 100,000             | 100,000                        | 150,000             | 165,000                    | 181,500           |
|                                    | 2210102                                               | Water and Sewerage charges                                      | 55,000                         | 80,000              | 80,000                         | 85,000              | 93,500                     | 102,850           |
|                                    | <b>2210200</b>                                        | <b>Communication Supplies and Services</b>                      | <b>6,000</b>                   | <b>64,000</b>       | <b>64,000</b>                  | <b>73,000</b>       | <b>80,300</b>              | <b>88,330</b>     |
|                                    | 2210201                                               | Telephone, Telex, Facsimile and Mobile Phone Services           | -                              | 38,000              | 38,000                         | 43,000              | 47,300                     | 52,030            |
|                                    | 2210202                                               | Internet connections                                            | -                              | 26,000              | 26,000                         | 30,000              | 33,000                     | 36,300            |
|                                    | 2210203                                               | Courier and Postal Services                                     | 6,000                          | -                   | -                              | -                   | -                          | -                 |

| 12. Health Services and Sanitation |                                                      |                                                                                                                               |                                |                     |                                |                     |                            |              |
|------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE                                             | TITLE AND DETAILS                                                                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |                                                      |                                                                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |                                                      |                                                                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 2210300                                              | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>                                                        |                                | 50,000              | 50,000                         | 70,000              | 77,000                     | 84,700       |
|                                    | 2210301                                              | Travel Costs (airlines, bus, railway, mileage allowances, etc.)                                                               |                                | 50,000              | 50,000                         | 70,000              | 77,000                     | 84,700       |
|                                    | 2210500                                              | <b>Printing , Advertising and Information Supplies and Services</b>                                                           | -                              | 100,000             | 100,000                        | 50,000              | 55,000                     | 60,500       |
|                                    | 2210502                                              | Publishing and Printing Services                                                                                              | -                              | -                   | -                              | 50,000              | 55,000                     | 60,500       |
|                                    | 2210503                                              | Subscriptions to Newspapers, Magazines and Periodicals                                                                        | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2210504                                              | Advertising, Awareness and Publicity Campaigns                                                                                | -                              | 100,000             | 100,000                        | -                   | -                          | -            |
|                                    | 2210800                                              | <b>Hospitality Supplies and Services</b>                                                                                      | -                              | 200,000             | 200,000                        | 186,000             | 204,600                    | 225,060      |
|                                    | 2210801                                              | Catering Services (receptions), Accommodation, Gifts, Food and Drinks                                                         | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2210802                                              | Boards, Committees, Conferences and Seminars                                                                                  | -                              | 200,000             | 200,000                        | 186,000             | 204,600                    | 225,060      |
|                                    | <b>CSP- Diagnostic Services in Higher Facilities</b> |                                                                                                                               |                                |                     |                                |                     |                            |              |
|                                    |                                                      | <b>Use of Goods and Services</b>                                                                                              |                                | 1,977,860           | 1,977,860                      | 6,909,135           | 5,774,007                  | 6,351,407    |
|                                    | 2211000                                              | <b>Specialised Materials and Supplies</b>                                                                                     | 982,628                        | 1,257,860           | 1,257,860                      | 4,639,097           | 5,103,007                  | 5,613,307    |
|                                    | 2211001                                              | Medical drugs                                                                                                                 | 400,000                        | 420,000             | 420,000                        | 3,605,921           | 3,966,513                  | 4,363,164    |
|                                    | 2211002                                              | Dressings and Other Non-Pharmaceutical Medical Items                                                                          | 242,158                        | 400,000             | 400,000                        | 453,176             | 498,494                    | 548,343      |
|                                    | 2211004                                              | Fungicide, insecticide & sprays                                                                                               |                                | 20,000              | 20,000                         | 30,000              | 33,000                     | 36,300       |
|                                    | 2211008                                              | Laboratory material supplies                                                                                                  | 150,000                        | 217,860             | 217,860                        | 250,000             | 275,000                    | 302,500      |
|                                    | 2211015                                              | Food and ration                                                                                                               | 190,470                        | 200,000             | 200,000                        | 300,000             | 330,000                    | 363,000      |
|                                    | 2211028                                              | Purchase of x-ray consumables                                                                                                 | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2211100                                              | <b>Office and General Supplies and Services</b>                                                                               | 205,900                        | 140,000             | 140,000                        | 180,000             | 198,000                    | 217,800      |
|                                    | 2211101                                              | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) | 80,000                         | 90,000              | 90,000                         | 130,000             | 143,000                    | 157,300      |
|                                    | 2211103                                              | Sanitary and cleaning materials,                                                                                              | 125,900                        | 50,000              | 50,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2211300                                              | <b>Other Operating Expenses</b>                                                                                               | -                              | 10,000              | 10,000                         | 1,670,038           | 11,000                     | 12,100       |
|                                    | 2211301                                              | Bank Services Commission & Charges                                                                                            | -                              | 10,000              | 10,000                         | 10,000              | 11,000                     | 12,100       |
|                                    | 2211399                                              | Contracted guards and cleaning services                                                                                       |                                |                     |                                | -                   |                            |              |
|                                    | 2211399                                              | SHA Awareness campaign                                                                                                        |                                |                     |                                | 589,971             |                            |              |
|                                    | 2211399                                              | Free maternal healthcare                                                                                                      |                                |                     |                                | 570,067             |                            |              |
|                                    | 2211399                                              | Community Health Services                                                                                                     |                                |                     |                                | 500,000             |                            |              |
|                                    | 2211200                                              | <b>Fuel Oil and Lubricants</b>                                                                                                | 250,000                        | 340,000             | 340,000                        | 220,000             | 242,000                    | 266,200      |
|                                    | 2211201                                              | Refined Fuels and Lubricants for Transport                                                                                    | 150,000                        | 300,000             | 300,000                        | 200,000             | 220,000                    | 242,000      |
|                                    | 2211204                                              | Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)                            | 100,000                        | 40,000              | 40,000                         | 20,000              | 22,000                     | 24,200       |

| 12. Health Services and Sanitation |                                         |                                                                 |                                |                     |                                |                     |                            |              |
|------------------------------------|-----------------------------------------|-----------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE                                | TITLE AND DETAILS                                               | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |                                         |                                                                 | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |                                         |                                                                 | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    | 2220100                                 | Routine Maintenance + Vehicles and Other Transport Equipment    |                                | 100,000             | 100,000                        | 100,000             | 110,000                    | 121,000      |
|                                    | 2220101                                 | Maintenance Expenses + Motor Vehicles                           |                                | 100,000             | 100,000                        | 100,000             | 110,000                    | 121,000      |
|                                    | 2220200                                 | Routine Maintenance + Other Assets                              |                                | 130,000             | 130,000                        | 100,000             | 110,000                    | 121,000      |
|                                    | 2220201                                 | Maintenance of Plant, Machinery and Equipment (including lifts) |                                | 50,000              | 50,000                         | -                   | -                          | -            |
|                                    | 2220205                                 | Maintenance of Buildings and Stations ++ Non-residential        |                                | 50,000              | 50,000                         | 100,000             | 110,000                    | 121,000      |
|                                    | 2220210                                 | Maintenance of Computers, Software, and Networks                |                                | 30,000              | 30,000                         | -                   | -                          | -            |
|                                    | CSP- Higher Level Hospital Equipment    |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                         | Acquisition OF Non-Financial Assets                             | -                              | 360,000             | 360,000                        | 200,000             | 220,000                    | 242,000      |
|                                    | 3111000                                 | Purchase of Office Furniture and General Equipment              | -                              | 360,000             | 360,000                        | 100,000             | 110,000                    | 121,000      |
|                                    | 3111001                                 | Purchase of Office Furniture and Fittings                       | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 3111002                                 | Purchase of Computers, Printers and other IT Equipment          | -                              | 360,000             | 360,000                        | 100,000             | 110,000                    | 121,000      |
|                                    | 3111100                                 | Purchase of Specialized Plants, Equipment and Machinery         | -                              | -                   | -                              | 100,000             | 110,000                    | 121,000      |
|                                    | 3111101                                 | Purchase of Medical and Dental Equipment                        | -                              | -                   | -                              | 100,000             | 110,000                    | 121,000      |
|                                    |                                         | Sub Total                                                       | 1,549,528                      | 2,931,860           | 2,931,860                      | 7,723,135           | 6,669,407                  | 7,336,347    |
|                                    |                                         |                                                                 |                                | 3,731,860           | 3,731,860                      | 8,443,135           | 7,461,407                  | 8,207,547    |
| BUMALA B SCH                       |                                         |                                                                 |                                |                     |                                |                     |                            |              |
|                                    | CP-CURATIVE AND REHABILITATIVE SERVICES |                                                                 |                                |                     |                                |                     |                            |              |
|                                    | CSP-Ambulance and Referral Services     |                                                                 |                                |                     |                                |                     |                            |              |
|                                    |                                         | Use of Goods and Services                                       | 1,687,528                      | 650,000             | 650,000                        | 886,000             | 974,600                    | 1,072,060    |
|                                    | 2210100                                 | Utilities Supplies and Services                                 | 130,000                        | 160,000             | 160,000                        | 250,000             | 275,000                    | 302,500      |
|                                    | 2210101                                 | Electricity Expenses                                            | 110,000                        | 100,000             | 100,000                        | 200,000             | 220,000                    | 242,000      |
|                                    | 2210102                                 | Water and Sewerage charges                                      | 20,000                         | 60,000              | 60,000                         | 50,000              | 55,000                     | 60,500       |
|                                    | 2210200                                 | Communication Supplies and Services                             | 55,000                         | 70,000              | 70,000                         | 76,000              | 83,600                     | 91,960       |
|                                    | 2210201                                 | Telephone, Telex, Facsimile and Mobile Phone Services           | -                              | 24,000              | 24,000                         | 20,000              | 22,000                     | 24,200       |
|                                    | 2210202                                 | Internet connections                                            | 50,000                         | 24,000              | 24,000                         | 36,000              | 39,600                     | 43,560       |
|                                    | 2210203                                 | Courier and Postal Services                                     | 5,000                          | 22,000              | 22,000                         | 20,000              | 22,000                     | 24,200       |
|                                    | 2210300                                 | Domestic Travel and Subsistence, and Other Transportation Costs |                                | 100,000             | 100,000                        | 150,000             | 165,000                    | 181,500      |
|                                    | 2210303                                 | Daily Subsistence Allowances                                    |                                | 100,000             | 100,000                        | 150,000             | 165,000                    | 181,500      |
|                                    | 2210500                                 | Printing , Advertising and Information Supplies and Services    | -                              | 160,000             | 160,000                        | 160,000             | 176,000                    | 193,600      |
|                                    | 2210502                                 | Publishing and Printing Services                                | -                              | 50,000              | 50,000                         | 80,000              | 88,000                     | 96,800       |
|                                    | 2210503                                 | Subscriptions to Newspapers, Magazines and Periodicals          | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2210504                                 | Advertising, Awareness and Publicity Campaigns                  | -                              | 110,000             | 110,000                        | 80,000              | 88,000                     | 96,800       |
|                                    | 2210800                                 | Hospitality Supplies and Services                               | -                              | 160,000             | 160,000                        | 250,000             | 275,000                    | 302,500      |
|                                    | 2210801                                 | Catering Services (receptions),                                 | -                              | 50,000              | 50,000                         | 100,000             | 110,000                    | 121,000      |

| 12. Health Services and Sanitation |                                                      |                                                                                                                               |                                |                     |                                |                     |                            |                  |
|------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|------------------|
| DEPARTMENT                         | GFS CODE                                             | TITLE AND DETAILS                                                                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                    |                                                      |                                                                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029     |
|                                    |                                                      |                                                                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.            |
|                                    |                                                      | Accommodation, Gifts, Food and Drinks                                                                                         |                                |                     |                                |                     |                            |                  |
|                                    | 2210802                                              | Boards, Committees, Conferences and Seminars                                                                                  | -                              | 110,000             | 110,000                        | 150,000             | 165,000                    | 181,500          |
|                                    | <b>CSP- Diagnostic Services in Higher Facilities</b> |                                                                                                                               |                                |                     |                                |                     |                            |                  |
|                                    |                                                      | <b>Use of Goods and Services</b>                                                                                              |                                | <b>2,661,860</b>    | <b>2,661,860</b>               | <b>5,910,119</b>    | <b>6,501,131</b>           | <b>7,151,244</b> |
|                                    | <b>2211000</b>                                       | <b>Specialised Materials and Supplies</b>                                                                                     | <b>1,192,528</b>               | <b>2,190,000</b>    | <b>2,190,000</b>               | <b>2,870,000</b>    | <b>3,157,000</b>           | <b>3,472,700</b> |
|                                    | 2211001                                              | Medical drugs                                                                                                                 | 350,000                        | 750,000             | 750,000                        | 1,500,000           | 1,650,000                  | 1,815,000        |
|                                    | 2211002                                              | Dressings and Other Non-Pharmaceutical Medical Items                                                                          | 337,528                        | 550,000             | 550,000                        | 300,000             | 330,000                    | 363,000          |
|                                    | 2211004                                              | Fungicide, insecticide & sprays                                                                                               |                                | 20,000              | 20,000                         |                     | -                          | -                |
|                                    | 2211008                                              | Laboratory material supplies                                                                                                  | 110,000                        | 300,000             | 300,000                        | 300,000             | 330,000                    | 363,000          |
|                                    | 2211015                                              | Food and ration                                                                                                               | 395,000                        | 460,000             | 460,000                        | 450,000             | 495,000                    | 544,500          |
|                                    | 2211016                                              | Purchase of Uniforms and Clothing + Staff                                                                                     |                                | 20,000              | 20,000                         | 80,000              | 88,000                     | 96,800           |
|                                    | 2211019                                              | Purchase of Uniforms and Clothing + patients                                                                                  |                                | 50,000              | 50,000                         | 120,000             | 132,000                    | 145,200          |
|                                    | 2211021                                              | Purchase of bed and linen                                                                                                     | -                              | 40,000              | 40,000                         | 120,000             | 132,000                    | 145,200          |
|                                    | <b>2211100</b>                                       | <b>Office and General Supplies and Services</b>                                                                               | <b>205,000</b>                 | <b>200,000</b>      | <b>200,000</b>                 | <b>300,000</b>      | <b>330,000</b>             | <b>363,000</b>   |
|                                    | 2211101                                              | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) | 100,000                        | 110,000             | 110,000                        | 120,000             | 132,000                    | 145,200          |
|                                    | 2211102                                              | Supplies and Accessories for Computers and Printers                                                                           |                                | 30,000              | 30,000                         | 80,000              | 88,000                     | 96,800           |
|                                    | 2211103                                              | Sanitary and cleaning materials,                                                                                              | 105,000                        | 60,000              | 60,000                         | 100,000             | 110,000                    | 121,000          |
|                                    | <b>2211300</b>                                       | <b>Other Operating Expenses</b>                                                                                               | <b>-</b>                       | <b>8,860</b>        | <b>8,860</b>                   | <b>30,119</b>       | <b>33,131</b>              | <b>36,444</b>    |
|                                    | 2211301                                              | Bank Services Commission & Charges                                                                                            | -                              | 8,860               | 8,860                          | 30,119              | 33,131                     | 36,444           |
|                                    | <b>2211200</b>                                       | <b>Fuel Oil and Lubricants</b>                                                                                                | <b>105,000</b>                 | <b>173,000</b>      | <b>173,000</b>                 | <b>210,000</b>      | <b>231,000</b>             | <b>254,100</b>   |
|                                    | 2211201                                              | Refined Fuels and Lubricants for Transport                                                                                    | -                              | 120,000             | 120,000                        | 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                        | 53,000              | 53,000                         | 90,000              | 99,000                     | 108,900          |
|                                    | <b>2220200</b>                                       | <b>Routine maintenance-other Assets</b>                                                                                       |                                | <b>90,000</b>       | <b>90,000</b>                  | <b>2,500,000</b>    | <b>2,750,000</b>           | <b>3,025,000</b> |
|                                    | 2220201                                              | Maintenance of Plant, Machinery and Equipment                                                                                 |                                | 50,000              | 50,000                         | 500,000             | 550,000                    | 605,000          |
|                                    | 2220203                                              | Maintenance of medical and dental equipment                                                                                   |                                | 40,000              | 40,000                         | 2,000,000           | 2,200,000                  | 2,420,000        |
|                                    | <b>CSP- Higher Level Hospital Equipment</b>          |                                                                                                                               |                                |                     |                                |                     |                            |                  |
|                                    |                                                      | <b>Acquisition OF Non-Financial Assets</b>                                                                                    | <b>-</b>                       | <b>420,000</b>      | <b>420,000</b>                 | <b>600,000</b>      | <b>660,000</b>             | <b>726,000</b>   |
|                                    | <b>3111000</b>                                       | <b>Purchase of Office Furniture and General Equipment</b>                                                                     | <b>-</b>                       | <b>370,000</b>      | <b>370,000</b>                 | <b>340,000</b>      | <b>374,000</b>             | <b>411,400</b>   |
|                                    | 3111001                                              | Purchase of Office Furniture and Fittings                                                                                     | -                              | 20,000              | 20,000                         | 180,000             | 198,000                    | 217,800          |
|                                    | 3111002                                              | Purchase of Computers, Printers and other IT Equipment                                                                        | -                              | 350,000             | 350,000                        | 160,000             | 176,000                    | 193,600          |
|                                    | <b>3111100</b>                                       | <b>Purchase of Specialized Plants, Equipment and Machinery</b>                                                                | <b>-</b>                       | <b>50,000</b>       | <b>50,000</b>                  | <b>260,000</b>      | <b>286,000</b>             | <b>314,600</b>   |

| 12. Health Services and Sanitation |          |                                                                       |                                |                     |                                |                     |                            |                  |
|------------------------------------|----------|-----------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|------------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                                     | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                    |          |                                                                       | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029     |
|                                    |          |                                                                       | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.            |
|                                    | 3111101  | Purchase of Medical and Dental Equipment                              | -                              | 50,000              | 50,000                         | 260,000             | 286,000                    | 314,600          |
|                                    |          | <b>Sub Total</b>                                                      | <b>1,687,528</b>               | <b>3,731,860</b>    | <b>3,731,860</b>               | <b>7,396,119</b>    | <b>8,135,731</b>           | <b>8,949,304</b> |
| <b>MUKHOBOLA SCH</b>               |          |                                                                       |                                |                     |                                |                     |                            |                  |
|                                    |          | <b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>                 |                                |                     |                                |                     |                            |                  |
|                                    |          | <b>CSP-Administrative and Support services</b>                        |                                |                     |                                |                     |                            |                  |
|                                    |          | <b>COMPENSATION TO EMPLOYEES</b>                                      |                                | <b>1,854,000</b>    | <b>1,854,000</b>               | <b>1,270,000</b>    | <b>1,397,000</b>           | <b>1,536,700</b> |
|                                    | 2110200  | <b>Basic Wages - Temporary Employees</b>                              |                                | <b>1,854,000</b>    | <b>1,854,000</b>               | <b>1,270,000</b>    | <b>1,397,000</b>           | <b>1,536,700</b> |
|                                    | 2110201  | Contractual Employees-LOCUM                                           |                                | 1,140,000           | 1,140,000                      | 1,200,000           | 1,320,000                  | 1,452,000        |
|                                    | 2110202  | Casual Labour - Others                                                |                                | 714,000             | 714,000                        | 70,000              | 77,000                     | 84,700           |
|                                    |          |                                                                       |                                | <b>1,854,000</b>    | <b>1,854,000</b>               | <b>1,270,000</b>    | <b>1,397,000</b>           | <b>1,536,700</b> |
|                                    |          | <b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>                        |                                |                     |                                |                     |                            |                  |
|                                    |          | <b>CSP-Ambulance and Referral Services</b>                            |                                |                     |                                |                     |                            |                  |
|                                    |          | <b>Use of Goods and Services</b>                                      | <b>1,669,072</b>               | <b>458,000</b>      | <b>458,000</b>                 | <b>888,000</b>      | <b>976,800</b>             | <b>1,074,480</b> |
|                                    | 2210100  | <b>Utilities Supplies and Services</b>                                | <b>110,000</b>                 | <b>130,000</b>      | <b>130,000</b>                 | <b>370,000</b>      | <b>407,000</b>             | <b>447,700</b>   |
|                                    | 2210101  | Electricity Expenses                                                  | 110,000                        | 100,000             | 100,000                        | 250,000             | 275,000                    | 302,500          |
|                                    | 2210102  | Water and Sewerage charges                                            | -                              | 30,000              | 30,000                         | 120,000             | 132,000                    | 145,200          |
|                                    | 2210200  | <b>Communication Supplies and Services</b>                            | <b>12,000</b>                  | <b>134,000</b>      | <b>134,000</b>                 | <b>145,000</b>      | <b>159,500</b>             | <b>175,450</b>   |
|                                    | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                 | -                              | 62,000              | 62,000                         | 50,000              | 55,000                     | 60,500           |
|                                    | 2210202  | Internet connections                                                  | 12,000                         | 72,000              | 72,000                         | 60,000              | 66,000                     | 72,600           |
|                                    | 2210203  | Courier and Postal Services                                           | -                              | -                   | -                              | 35,000              | 38,500                     | 42,350           |
|                                    | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>   | <b>-</b>                       | <b>74,000</b>       | <b>74,000</b>                  | <b>125,000</b>      | <b>137,500</b>             | <b>151,250</b>   |
|                                    | 2210502  | Publishing and Printing Services                                      | -                              | 50,000              | 50,000                         | 75,000              | 82,500                     | 90,750           |
|                                    | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                | -                              | -                   | -                              | -                   | -                          | -                |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                        | -                              | 24,000              | 24,000                         | 50,000              | 55,000                     | 60,500           |
|                                    | 2210800  | <b>Hospitality Supplies and Services</b>                              | <b>-</b>                       | <b>120,000</b>      | <b>120,000</b>                 | <b>248,000</b>      | <b>272,800</b>             | <b>300,080</b>   |
|                                    | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks | -                              | -                   | -                              | 70,000              | 77,000                     | 84,700           |
|                                    | 2210802  | Boards, Committees, Conferences and Seminars                          | -                              | 120,000             | 120,000                        | 178,000             | 195,800                    | 215,380          |
|                                    |          | <b>CSP- Diagnostic Services in Higher Facilities</b>                  |                                |                     |                                |                     |                            |                  |
|                                    |          | <b>Use of Goods and Services</b>                                      |                                | <b>1,413,860</b>    | <b>1,413,860</b>               | <b>3,004,684</b>    | <b>3,305,152</b>           | <b>3,635,668</b> |
|                                    | 2211000  | <b>Specialised Materials and Supplies</b>                             | <b>1,251,795</b>               | <b>1,308,000</b>    | <b>1,308,000</b>               | <b>2,306,184</b>    | <b>2,536,802</b>           | <b>2,790,483</b> |
|                                    | 2211001  | Medical drugs                                                         | 400,000                        | 658,000             | 658,000                        | 588,184             | 647,002                    | 711,703          |
|                                    | 2211002  | Dressings and Other Non-Pharmaceutical Medical Items                  | 301,000                        | 150,000             | 150,000                        | 729,000             | 801,900                    | 882,090          |
|                                    | 2211008  | Laboratory material supplies                                          | 190,450                        | 300,000             | 300,000                        | 629,000             | 691,900                    | 761,090          |
|                                    | 2211015  | Food and ration                                                       | 210,000                        | 200,000             | 200,000                        | 360,000             | 396,000                    | 435,600          |
|                                    | 2211028  | Purchase of x-ray consumables                                         | 150,345                        | -                   | -                              | -                   | -                          | -                |
|                                    | 2211100  | <b>Office and General Supplies and Services</b>                       | <b>161,871</b>                 | <b>50,860</b>       | <b>50,860</b>                  | <b>395,000</b>      | <b>434,500</b>             | <b>477,950</b>   |
|                                    | 2211101  | General Office Supplies (papers, pencils, forms,                      | 55,971                         | 4,860               | 4,860                          | 120,000             | 132,000                    | 145,200          |

| 12. Health Services and Sanitation |                                                   |                                                                                       |                                |                     |                                |                     |                            |              |
|------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT                         | GFS CODE                                          | TITLE AND DETAILS                                                                     | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                    |                                                   |                                                                                       | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                    |                                                   |                                                                                       | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                    |                                                   | small office equipment<br>etc.) s, pencils, forms,<br>small office equipment<br>etc.) |                                |                     |                                |                     |                            |              |
|                                    | 2211103                                           | Sanitary and cleaning<br>materials,                                                   | 105,900                        | 46,000              | 46,000                         | 275,000             | 302,500                    | 332,750      |
|                                    | 2211300                                           | Other Operating<br>Expenses                                                           | -                              | 2,000               | 2,000                          | 3,500               | 3,850                      | 4,235        |
|                                    | 2211301                                           | Bank Services<br>Commission & Charges                                                 | -                              | 2,000               | 2,000                          | 3,500               | 3,850                      | 4,235        |
|                                    | 2211200                                           | Fuel Oil and Lubricants                                                               | 133,406                        | 53,000              | 53,000                         | 300,000             | 330,000                    | 363,000      |
|                                    | 2211201                                           | Refined Fuels and<br>Lubricants for Transport                                         | -                              | -                   | -                              | 150,000             | 165,000                    | 181,500      |
|                                    | 2211204                                           | Other Fuels (Charcoal,<br>Cooking gas, Wood )                                         | 133,406                        | 53,000              | 53,000                         | 150,000             | 165,000                    | 181,500      |
|                                    | CSP- Higher Level Hospital Equipment              |                                                                                       |                                |                     |                                |                     |                            |              |
|                                    |                                                   | Acquisition OF Non-<br>Financial Assets                                               | -                              | 366,000             | 366,000                        | 450,000             | 495,000                    | 544,500      |
|                                    | 3111000                                           | Purchase of Office<br>Furniture and General<br>Equipment                              | -                              | 366,000             | 366,000                        | 450,000             | 495,000                    | 544,500      |
|                                    | 3111001                                           | Purchase of Office<br>Furniture and Fittings                                          | -                              | 30,000              | 30,000                         | 200,000             | 220,000                    | 242,000      |
|                                    | 3111002                                           | Purchase of Computers,<br>Printers and other IT<br>Equipment                          | -                              | 336,000             | 336,000                        | 250,000             | 275,000                    | 302,500      |
|                                    | 3111100                                           | Purchase of Specialized<br>Plants, Equipment and<br>Machinery                         | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 3111101                                           | Purchase of Medical and<br>Dental Equipment                                           | -                              | -                   | -                              | -                   | -                          | -            |
|                                    |                                                   | Sub Total                                                                             | 1,669,072                      | 2,237,860           | 2,237,860                      | 4,342,684           | 4,776,952                  | 5,254,648    |
|                                    |                                                   |                                                                                       |                                | 4,091,860           | 4,091,860                      | 5,612,684           | 6,173,952                  | 6,791,348    |
| ANGURAI SCH                        |                                                   |                                                                                       |                                |                     |                                |                     |                            |              |
|                                    | CP-GENERAL ADMINISTRATION AND<br>SUPPORT SERVICES |                                                                                       |                                |                     |                                |                     |                            |              |
|                                    | CSP-Administrative and Support<br>services        |                                                                                       |                                |                     |                                |                     |                            |              |
|                                    |                                                   | COMPENSATION TO<br>EMOPLYEES                                                          |                                | 300,000             | 300,000                        | 336,000             | 237,600                    | 261,360      |
|                                    | 2110200                                           | Basic Wages -<br>Temporary Employees                                                  |                                | 300,000             | 300,000                        | 336,000             | 237,600                    | 261,360      |
|                                    | 2110201                                           | Contractual Employees-<br>LOCUM                                                       |                                | 300,000             | 300,000                        | 216,000             | 237,600                    | 261,360      |
|                                    | 2110201                                           | Casual Labor-Others                                                                   |                                |                     |                                | 120,000             |                            |              |
|                                    |                                                   | Sub Total                                                                             |                                | 300,000             | 300,000                        | 336,000             | 237,600                    | 261,360      |
|                                    | CP-CURATIVE AND REHABILITATIVE<br>SERVICES        |                                                                                       |                                |                     |                                |                     |                            |              |
|                                    | CSP-Ambulance and Referral Services               |                                                                                       |                                |                     |                                |                     |                            |              |
|                                    |                                                   | Use of Goods and<br>Services                                                          | 1,643,350                      | 613,000             | 613,000                        | 610,000             | 671,000                    | 738,100      |
|                                    | 2210100                                           | Utilities Supplies and<br>Services                                                    | 210,000                        | 243,000             | 243,000                        | 200,000             | 220,000                    | 242,000      |
|                                    | 2210101                                           | Electricity Expenses                                                                  | 110,000                        | 150,000             | 150,000                        | 120,000             | 132,000                    | 145,200      |
|                                    | 2210102                                           | Water and Sewerage<br>charges                                                         | 100,000                        | 93,000              | 93,000                         | 80,000              | 88,000                     | 96,800       |
|                                    | 2210200                                           | Communication Supplies<br>and Services                                                | 15,000                         | 80,000              | 80,000                         | 60,000              | 66,000                     | 72,600       |
|                                    | 2210201                                           | Telephone, Telex,<br>Facsimile and Mobile<br>Phone Services                           | -                              | 40,000              | 40,000                         | 60,000              | 66,000                     | 72,600       |
|                                    | 2210202                                           | Internet connections                                                                  | 15,000                         | 40,000              | 40,000                         | -                   | -                          | -            |
|                                    | 2210203                                           | Courier and Postal<br>Services                                                        | -                              | -                   | -                              | -                   | -                          | -            |
|                                    | 2210300                                           | Domestic Travel and<br>Subsistence, and Other<br>Transportation Costs                 |                                | 90,000              | 90,000                         | -                   | -                          | -            |
|                                    | 2210303                                           | Daily Subsistence<br>Allowances                                                       |                                | 90,000              | 90,000                         |                     | -                          | -            |
|                                    | 2210500                                           | Printing , Advertising<br>and Information<br>Supplies and Services                    | -                              | 148,000             | 148,000                        | 50,000              | 55,000                     | 60,500       |

| 12. Health Services and Sanitation |                                                      |                                                                                                                               |                                |                     |                                |                     |                            |                  |
|------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|------------------|
| DEPARTMENT                         | GFS CODE                                             | TITLE AND DETAILS                                                                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                  |
|                                    |                                                      |                                                                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029     |
|                                    |                                                      |                                                                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.            |
|                                    | 2210502                                              | Publishing and Printing Services                                                                                              | -                              | 50,000              | 50,000                         | 50,000              | 55,000                     | 60,500           |
|                                    | 2210503                                              | Subscriptions to Newspapers, Magazines and Periodicals                                                                        | -                              | -                   | -                              | -                   | -                          | -                |
|                                    | 2210504                                              | Advertising, Awareness and Publicity Campaigns                                                                                | -                              | 98,000              | 98,000                         | -                   | -                          | -                |
|                                    | <b>2210800</b>                                       | <b>Hospitality Supplies and Services</b>                                                                                      | <b>-</b>                       | <b>52,000</b>       | <b>52,000</b>                  | <b>300,000</b>      | <b>330,000</b>             | <b>363,000</b>   |
|                                    | 2210801                                              | Catering Services (receptions), Accommodation, Gifts, Food and Drinks                                                         | -                              | -                   | -                              | 80,000              | 88,000                     | 96,800           |
|                                    | 2210802                                              | Boards, Committees, Conferences and Seminars                                                                                  | -                              | 52,000              | 52,000                         | 220,000             | 242,000                    | 266,200          |
|                                    | <b>CSP- Diagnostic Services in Higher Facilities</b> |                                                                                                                               |                                |                     |                                |                     |                            |                  |
|                                    |                                                      | <b>Use of Goods and Services</b>                                                                                              |                                | <b>2,348,860</b>    | <b>2,348,860</b>               | <b>2,964,697</b>    | <b>2,415,160</b>           | <b>2,656,676</b> |
|                                    | <b>2211000</b>                                       | <b>Specialised Materials and Supplies</b>                                                                                     | <b>1,105,000</b>               | <b>1,840,000</b>    | <b>1,840,000</b>               | <b>1,200,200</b>    | <b>1,320,220</b>           | <b>1,452,242</b> |
|                                    | 2211001                                              | Medical drugs                                                                                                                 | 350,000                        | 600,000             | 600,000                        | 430,200             | 473,220                    | 520,542          |
|                                    | 2211002                                              | Dressings and Other Non-Pharmaceutical Medical Items                                                                          | 250,000                        | 650,000             | 650,000                        | 300,000             | 330,000                    | 363,000          |
|                                    | 2211004                                              | Fungicide, insecticide & sprays                                                                                               |                                | 70,000              | 70,000                         |                     | -                          | -                |
|                                    | 2211008                                              | Laboratory material supplies                                                                                                  | 110,000                        | 350,000             | 350,000                        | 250,000             | 275,000                    | 302,500          |
|                                    | 2211015                                              | Food and ration                                                                                                               | 395,000                        | 150,000             | 150,000                        | 220,000             | 242,000                    | 266,200          |
|                                    | 2211021                                              | Purchase of bed and linen                                                                                                     |                                | 20,000              | 20,000                         | -                   | -                          | -                |
|                                    | 2211028                                              | Purchase of x-ray consumables                                                                                                 | -                              | -                   | -                              | -                   | -                          | -                |
|                                    | <b>2211100</b>                                       | <b>Office and General Supplies and Services</b>                                                                               | <b>203,350</b>                 | <b>180,000</b>      | <b>180,000</b>                 | <b>260,000</b>      | <b>286,000</b>             | <b>314,600</b>   |
|                                    | 2211101                                              | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) | 102,050                        | 110,000             | 110,000                        | 100,000             | 110,000                    | 121,000          |
|                                    | 2211103                                              | Sanitary and cleaning materials,                                                                                              | 101,300                        | 70,000              | 70,000                         | 160,000             | 176,000                    | 193,600          |
|                                    | <b>2211300</b>                                       | <b>Other Operating Expenses</b>                                                                                               | <b>-</b>                       | <b>2,860</b>        | <b>2,860</b>                   | <b>774,497</b>      | <b>5,940</b>               | <b>6,534</b>     |
|                                    | 2211301                                              | Bank Services Commission & Charges                                                                                            | -                              | 2,860               | 2,860                          | 5,400               | 5,940                      | 6,534            |
|                                    | 2211399                                              | SHA Awareness campaign                                                                                                        |                                |                     |                                | 769,097             |                            |                  |
|                                    | <b>2211200</b>                                       | <b>Fuel Oil and Lubricants</b>                                                                                                | <b>110,000</b>                 | <b>176,000</b>      | <b>176,000</b>                 | <b>650,000</b>      | <b>715,000</b>             | <b>786,500</b>   |
|                                    | 2211201                                              | Refined Fuels and Lubricants for Transport                                                                                    | -                              | 106,000             | 106,000                        | 550,000             | 605,000                    | 665,500          |
|                                    | 2211204                                              | Other Fuels (Charcoal, Cooking gas, Wood                                                                                      | 110,000                        | 70,000              | 70,000                         | 100,000             | 110,000                    | 121,000          |
|                                    | <b>2220200</b>                                       | <b>Routine Maintenance + Other Assets</b>                                                                                     |                                | <b>150,000</b>      | <b>150,000</b>                 | <b>80,000</b>       | <b>88,000</b>              | <b>96,800</b>    |
|                                    | 2220202                                              | Maintenance of Office Furniture and Equipment                                                                                 |                                | 50,000              | 50,000                         | -                   | -                          | -                |
|                                    | 2220205                                              | Maintenance of Buildings and Stations ++ Non-residential                                                                      |                                | 50,000              | 50,000                         | -                   | -                          | -                |
|                                    | 2220210                                              | Maintenance of Computers, Software, and Networks                                                                              |                                | 50,000              | 50,000                         | 80,000              | 88,000                     | 96,800           |
|                                    | <b>CSP- Higher Level Hospital Equipment</b>          |                                                                                                                               |                                |                     |                                |                     |                            |                  |
|                                    |                                                      | <b>Acquisition OF Non-Financial Assets</b>                                                                                    | <b>-</b>                       | <b>470,000</b>      | <b>470,000</b>                 | <b>180,000</b>      | <b>198,000</b>             | <b>217,800</b>   |
|                                    | <b>3111000</b>                                       | <b>Purchase of Office Furniture and General Equipment</b>                                                                     | <b>-</b>                       | <b>420,000</b>      | <b>420,000</b>                 | <b>130,000</b>      | <b>143,000</b>             | <b>157,300</b>   |

| 12. Health Services and Sanitation |          |                                                                       |                                |                     |                                |                     |                            |                   |
|------------------------------------|----------|-----------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                         | GFS CODE | TITLE AND DETAILS                                                     | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                    |          |                                                                       | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                    |          |                                                                       | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                    | 3111001  | Purchase of Office Furniture and Fittings                             | -                              | 50,000              | 50,000                         | 50,000              | 55,000                     | 60,500            |
|                                    | 3111002  | Purchase of Computers, Printers and other IT Equipment                | -                              | 320,000             | 320,000                        | 80,000              | 88,000                     | 96,800            |
|                                    | 3111005  | Purchase of Photocopiers                                              |                                | 50,000              | 50,000                         | -                   | -                          | -                 |
|                                    | 3111100  | Purchase of Specialized Plants, Equipment and Machinery               | -                              | 50,000              | 50,000                         | 50,000              | 55,000                     | 60,500            |
|                                    | 3111101  | Purchase of Medical and Dental Equipment                              | -                              | -                   | -                              | -                   | -                          | -                 |
|                                    | 3111107  | Purchase of Laboratory Equipment                                      |                                | 50,000              | 50,000                         | 50,000              | 55,000                     | 60,500            |
|                                    |          | <b>Sub Total</b>                                                      | <b>1,643,350</b>               | <b>3,431,860</b>    | <b>3,431,860</b>               | <b>3,754,697</b>    | <b>3,284,160</b>           | <b>3,612,576</b>  |
|                                    |          |                                                                       |                                | <b>3,731,860</b>    | <b>3,731,860</b>               | <b>4,090,697</b>    | <b>3,521,760</b>           | <b>3,873,936</b>  |
| <b>HEALTH CENTRES</b>              |          |                                                                       |                                |                     |                                |                     |                            |                   |
|                                    |          | COMPENSATION TO EMPLOYEES                                             |                                | 1,854,000           | 1,854,000                      | 9,352,379           | 10,287,617                 | 11,316,379        |
|                                    | 2110200  | Basic Wages - Temporary Employees                                     |                                | 1,854,000           | 1,854,000                      | 9,352,379           | 10,287,617                 | 11,316,379        |
|                                    | 2110201  | Contractual Employees-LOCUM                                           |                                | 1,140,000           | 1,140,000                      | -                   | -                          | -                 |
|                                    | 2110202  | Casual Labour - Others                                                |                                | 714,000             | 714,000                        | 9,352,379           | 10,287,617                 | 11,316,379        |
|                                    |          |                                                                       |                                | <b>1,854,000</b>    | <b>1,854,000</b>               | <b>9,352,379</b>    | <b>10,287,617</b>          | <b>11,316,379</b> |
|                                    |          | CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES                          |                                |                     |                                |                     |                            |                   |
|                                    |          | CSP-Sanitation and Hygiene                                            |                                |                     |                                |                     |                            |                   |
|                                    |          | Use of Goods and Services                                             | 9,837,226                      | 21,348,581          | 21,348,581                     | 42,172,292          | 46,389,521                 | 51,028,473        |
|                                    | 2210100  | Utilities Supplies and Services                                       | 1,906,688                      | 450,000             | 450,000                        | 1,800,000           | 1,980,000                  | 2,178,000         |
|                                    | 2210101  | Electricity Expenses                                                  | 1,695,288                      | 270,000             | 270,000                        | 1,500,000           | 1,650,000                  | 1,815,000         |
|                                    | 2210102  | Water and Sewerage charges                                            | 211,400                        | 180,000             | 180,000                        | 300,000             | 330,000                    | 363,000           |
|                                    | 2210200  | Communication Supplies and Services                                   |                                | 216,000             | 216,000                        | 1,430,000           | 1,573,000                  | 1,730,300         |
|                                    | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                 |                                | 180,000             | 180,000                        | 1,000,000           | 1,100,000                  | 1,210,000         |
|                                    | 2210202  | Internet Connections                                                  |                                | 36,000              | 36,000                         | 430,000             | 473,000                    | 520,300           |
|                                    | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs       | 252,908                        | 360,000             | 360,000                        | 450,000             | 495,000                    | 544,500           |
|                                    | 2210303  | Daily Subsistence Allowances                                          | 252,908                        | 360,000             | 360,000                        | 450,000             | 495,000                    | 544,500           |
|                                    | 2210500  | Printing , Advertising and Information Supplies and Services          | 966,950                        | 630,000             | 630,000                        | 550,800             | 605,880                    | 666,468           |
|                                    | 2210502  | Publishing and Printing Services                                      | 465,970                        | 180,000             | 180,000                        | 200,000             | 220,000                    | 242,000           |
|                                    | 2210504  | Advertising, Awareness and Publicity Campaigns                        | 500,980                        | 450,000             | 450,000                        | 350,800             | 385,880                    | 424,468           |
|                                    | 2210800  | Hospitality Supplies and Services                                     | 754,010                        | 900,000             | 900,000                        | 7,200,000           | 7,920,000                  | 8,712,000         |
|                                    | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks | 522,560                        | 360,000             | 360,000                        | 4,000,000           | 4,400,000                  | 4,840,000         |
|                                    | 2210802  | Boards, Committees, Conferences and Seminars                          | 231,450                        | 540,000             | 540,000                        | 3,200,000           | 3,520,000                  | 3,872,000         |
|                                    | 2211000  | Specialised Materials and Supplies                                    | 3,552,690                      | 15,984,000          | 15,984,000                     | 16,756,400          | 18,432,040                 | 20,275,244        |
|                                    | 2211001  | Medical drugs                                                         | 2,300,900                      | 8,280,000           | 8,280,000                      | 8,308,000           | 9,138,800                  | 10,052,680        |
|                                    | 2211002  | Dressings and Other Non-Pharmaceutical Medical Items                  | 1,251,790                      | 5,544,000           | 5,544,000                      | 6,098,400           | 6,708,240                  | 7,379,064         |
|                                    | 2211008  | Laboratory Materials, Supplies, and Small Equipment                   |                                | 1,800,000           | 1,800,000                      | 1,900,000           | 2,090,000                  | 2,299,000         |
|                                    | 2211021  | Purchase of bed and linen                                             |                                | 360,000             | 360,000                        | 450,000             | 495,000                    | 544,500           |

| 12. Health Services and Sanitation           |          |                                                                                                                               |                          |                  |                          |                  |                            |              |
|----------------------------------------------|----------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                   | GFS CODE | TITLE AND DETAILS                                                                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                              |          |                                                                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                              |          |                                                                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                              | 2211100  | Office and General Supplies and Services                                                                                      | 2,076,660                | 2,340,005        | 2,340,005                | 2,670,000        | 2,937,000                  | 3,230,700    |
|                                              | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.) | 958,009                  | 1,260,000        | 1,260,000                | 1,350,000        | 1,485,000                  | 1,633,500    |
|                                              | 2211103  | Sanitary and cleaning materials,                                                                                              | 1,118,651                | 1,080,005        | 1,080,005                | 1,320,000        | 1,452,000                  | 1,597,200    |
|                                              | 2211200  | Fuel Oil and Lubricants                                                                                                       |                          | 360,000          | 360,000                  | 1,600,000        | 1,760,000                  | 1,936,000    |
|                                              | 2211201  | Refined Fuels and Lubricants for Transport                                                                                    |                          | 360,000          | 360,000                  | 800,000          | 880,000                    | 968,000      |
|                                              |          | Other Fuels(charcoal, gas Firewood                                                                                            |                          |                  |                          | 800,000          | 880,000                    | 968,000      |
|                                              | 2211300  | Other Operating Expenses                                                                                                      | 327,320                  | 108,576          | 108,576                  | 9,715,092        | 10,686,601                 | 11,755,261   |
|                                              | 2211301  | Bank Services Commission & Charges                                                                                            | 327,320                  | 108,576          | 108,576                  | 245,889          | 270,478                    | 297,526      |
|                                              | 2211505  | Contracted guards and cleaning services                                                                                       |                          |                  |                          | -                | -                          | -            |
|                                              | 2211399  | Menstrual Hygiene                                                                                                             |                          |                  |                          | 1,200,000        | 1,320,000                  | 1,452,000    |
|                                              | 2211399  | Free maternal Health Care                                                                                                     |                          |                  |                          | 1,569,200        | 1,726,120                  | 1,898,732    |
|                                              | 2211399  | HIV/AIDS                                                                                                                      |                          |                  |                          | 1,000,000        | 1,100,000                  | 1,210,000    |
|                                              | 2211399  | Malaria control                                                                                                               |                          |                  |                          | 1,900,003        | 2,090,003                  | 2,299,004    |
|                                              | 2211399  | SHA Awareness campaign                                                                                                        |                          |                  |                          | 3,000,000        | 3,300,000                  | 3,630,000    |
|                                              | 2211399  | Community Health Services                                                                                                     |                          |                  |                          | 800,000          | 880,000                    | 968,000      |
|                                              |          | Sub Total                                                                                                                     | 9,837,226                | 21,348,581       | 21,348,581               | 42,172,292       | 46,389,521                 | 51,028,473   |
|                                              |          |                                                                                                                               |                          |                  |                          | 51,524,671       | 56,677,138                 | 62,344,852   |
| DISPENSARIES                                 |          |                                                                                                                               |                          |                  |                          |                  |                            |              |
|                                              |          | COMPENSATION TO EMPLOYEES                                                                                                     |                          | 1,854,000        | 1,854,000                | 3,811,006        | 4,192,107                  | 4,611,317    |
|                                              | 2110200  | Basic Wages - Temporary Employees                                                                                             |                          | 1,854,000        | 1,854,000                | 3,811,006        | 4,192,107                  | 4,611,317    |
|                                              | 2110201  | Contractual Employees-LOCUM                                                                                                   |                          | 1,140,000        | 1,140,000                | -                | -                          | -            |
|                                              | 2110202  | Casual Labour - Others                                                                                                        |                          | 714,000          | 714,000                  | 3,811,006        | 4,192,107                  | 4,611,317    |
|                                              |          |                                                                                                                               |                          | 1,854,000        | 1,854,000                | 3,811,006        | 4,192,107                  | 4,611,317    |
| CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES |          |                                                                                                                               |                          |                  |                          |                  |                            |              |
| CSP-Sanitation and Hygiene                   |          |                                                                                                                               |                          |                  |                          |                  |                            |              |
|                                              |          | Use of Goods and Services                                                                                                     | 25,359,853               | 12,599,195       | 12,599,195               | 26,441,219       | 29,085,341                 | 31,993,875   |
|                                              | 2210100  | Utilities Supplies and Services                                                                                               | 675,991                  | -                | -                        | 3,920,800        | 4,312,880                  | 4,744,168    |
|                                              | 2210101  | Electricity Expenses                                                                                                          | 500,989                  | -                | -                        | 3,500,000        | 3,850,000                  | 4,235,000    |
|                                              | 2210102  | Water and Sewerage charges                                                                                                    | 175,002                  | -                | -                        | 420,800          | 462,880                    | 509,168      |
|                                              | 2210200  | Communication Supplies and Services                                                                                           |                          | 189,000          | 189,000                  | -                | -                          | -            |
|                                              | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                                                                         |                          | 189,000          | 189,000                  | -                | -                          | -            |
|                                              | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs                                                               | 252,908                  | 504,000          | 504,000                  | 1,206,000        | 1,326,600                  | 1,459,260    |
|                                              | 2210303  | Daily Subsistence Allowances                                                                                                  | 252,908                  | 504,000          | 504,000                  | 1,206,000        | 1,326,600                  | 1,459,260    |
|                                              | 2210500  | Printing , Advertising and Information Supplies and Services                                                                  | -                        | 1,323,000        | 1,323,000                | 2,049,000        | 2,253,900                  | 2,479,290    |
|                                              | 2210502  | Publishing and Printing Services                                                                                              | -                        | 315,000          | 315,000                  | 1,500,000        | 1,650,000                  | 1,815,000    |
|                                              | 2210504  | Advertising, Awareness and Publicity Campaigns                                                                                | -                        | 1,008,000        | 1,008,000                | 549,000          | 603,900                    | 664,290      |
|                                              | 2210800  | Hospitality Supplies and Services                                                                                             | 642,005                  | 315,000          | 315,000                  | 3,455,000        | 3,800,500                  | 4,180,550    |
|                                              | 2210801  | Catering Services (receptions),                                                                                               | 422,560                  | 315,000          | 315,000                  | 955,000          | 1,050,500                  | 1,155,550    |

| 12. Health Services and Sanitation        |          |                                                                                                                                              |                                |                     |                                |                     |                            |               |
|-------------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|---------------|
| DEPARTMENT                                | GFS CODE | TITLE AND DETAILS                                                                                                                            | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |               |
|                                           |          |                                                                                                                                              | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029  |
|                                           |          |                                                                                                                                              | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.         |
|                                           |          | Accommodation, Gifts,<br>Food and Drinks                                                                                                     |                                |                     |                                |                     |                            |               |
|                                           | 2210802  | Boards, Committees,<br>Conferences and<br>Seminars                                                                                           | 219,445                        | -                   | -                              | 2,500,000           | 2,750,000                  | 3,025,000     |
|                                           | 2211000  | Specialised Materials<br>and Supplies                                                                                                        | 22,702,290                     | 8,886,290           | 8,886,290                      | 9,774,919           | 10,752,411                 | 11,827,652    |
|                                           | 2211001  | Medical drugs                                                                                                                                | 14,850,500                     | 6,880,307           | 6,880,307                      | 7,568,338           | 8,325,172                  | 9,157,689     |
|                                           | 2211002  | Dressings and Other<br>Non-Pharmaceutical<br>Medical Items                                                                                   | 7,851,790                      | 2,005,983           | 2,005,983                      | 2,206,581           | 2,427,239                  | 2,669,963     |
|                                           | 2211100  | Office and General<br>Supplies and Services                                                                                                  | 1,086,659                      | 1,260,000           | 1,260,000                      | 1,039,500           | 1,143,450                  | 1,257,795     |
|                                           | 2211101  | General Office Supplies<br>(papers, pencils, forms,<br>small office equipment<br>etc.) s, pencils, forms,<br>small office equipment<br>etc.) | 518,009                        | 945,000             | 945,000                        | 1,039,500           | 1,143,450                  | 1,257,795     |
|                                           | 2211103  | Sanitary and cleaning<br>materials,                                                                                                          | 568,650                        | 315,000             | 315,000                        | -                   | -                          | -             |
|                                           | 2211300  | Other Operating<br>Expenses                                                                                                                  | -                              | 121,905             | 121,905                        | 4,996,000           | 5,495,600                  | 6,045,160     |
|                                           | 2211301  | Bank Services<br>Commission & Charges                                                                                                        | -                              | 121,905             | 121,905                        | 245,600             | 270,160                    | 297,176       |
|                                           | 2211505  | Contracted guards and<br>cleaning services                                                                                                   |                                |                     |                                | -                   | -                          | -             |
|                                           | 2211399  | Menstrual Hygiene                                                                                                                            |                                |                     |                                | 700,000             | 770,000                    | 847,000       |
|                                           | 2211399  | Free martenal Health<br>Care                                                                                                                 |                                |                     |                                | 750,000             | 825,000                    | 907,500       |
|                                           | 2211399  | HIV/AIDS                                                                                                                                     |                                |                     |                                | 300,400             | 330,440                    | 363,484       |
|                                           | 2211399  | Malaria control                                                                                                                              |                                |                     |                                | 700,000             | 770,000                    | 847,000       |
|                                           | 2211399  | SHA Awareness<br>campaign                                                                                                                    |                                |                     |                                | 1,500,000           | 1,650,000                  | 1,815,000     |
|                                           | 2211399  | Community Health<br>Services                                                                                                                 |                                |                     |                                | 800,000             | 880,000                    | 968,000       |
|                                           |          | Sub Total                                                                                                                                    | 25,359,853                     | 12,599,195          | 12,599,195                     | 30,252,225          | 33,277,448                 | 36,605,192    |
|                                           |          | Gross Expenditure                                                                                                                            | 2,243,308,961                  | 307,495,850         | 445,062,668                    | 443,475,421         | 480,553,817                | 528,609,198   |
| Appropriation<br>in Aid source<br>of fund |          | Summary of Expenditure<br>by Economic<br>Classification                                                                                      |                                |                     |                                |                     |                            |               |
|                                           |          | Compensation to<br>Employees                                                                                                                 | 1,761,260,021                  | 23,967,050          | 23,967,050                     | 29,896,361          | 28,561,891                 | 31,418,080    |
|                                           |          | Use of Goods and<br>Services                                                                                                                 | 400,975,935                    | 273,076,755         | 398,736,734                    | 402,566,960         | 439,878,616                | 483,866,478   |
|                                           |          | Acquisition of Non-<br>Financial Assets                                                                                                      | 22,335,976                     | 10,452,045          | 22,358,884                     | 11,012,100          | 12,113,310                 | 13,324,641    |
|                                           |          | Grants and Transfers                                                                                                                         | 58,737,029                     | -                   | -                              |                     |                            |               |
|                                           |          | Total Recurrent<br>Expenditure                                                                                                               | 2,243,308,961                  | 307,495,850         | 445,062,668                    | 443,475,421         | 480,553,817                | 528,609,198   |
| Grand Total                               |          | Summary of Expenditure<br>by Economic<br>Classification                                                                                      |                                |                     |                                |                     |                            |               |
|                                           |          | Compensation to<br>Employees                                                                                                                 |                                | 2,053,694,979       | 2,053,694,979                  | 2,099,905,333       | 2,305,571,760              | 2,536,128,936 |
|                                           |          | Use of Goods and<br>Services                                                                                                                 |                                | 320,893,165         | 458,623,389                    | 402,566,960         | 439,878,616                | 483,866,478   |
|                                           |          | Acquisition of Non-<br>Financial Assets                                                                                                      |                                | 12,373,457          | 22,358,884                     | 11,012,100          | 12,113,310                 | 13,324,641    |
|                                           |          | Grants and Transfers                                                                                                                         |                                | 13,760,000          | 38,372,197                     | 62,846,722          | 69,131,394                 | 76,044,534    |
|                                           |          | Total Recurrent<br>Expenditure                                                                                                               |                                | 2,400,721,601       | 2,573,049,449                  | 2,576,331,115       | 2,826,695,080              | 3,109,364,588 |

## Itemized development

| 12. Department of Health Services and Sanitation           |          |                                                                                   |         |                          | -                  |                          | -                  |                            |                    |
|------------------------------------------------------------|----------|-----------------------------------------------------------------------------------|---------|--------------------------|--------------------|--------------------------|--------------------|----------------------------|--------------------|
| COUNTY DEVELOPMENT BUDGET                                  | GFS CODE | TITLE AND DETAILS                                                                 | STATUS  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|                                                            |          |                                                                                   |         | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                                                            |          |                                                                                   |         | Kshs                     | Kshs               | Kshs                     | Kshs               | Kshs                       | Kshs               |
| <b>Programme: Curative and Rehabilitative Services</b>     |          |                                                                                   |         |                          | -                  |                          | -                  |                            |                    |
| Ambulance and Referral Services                            | 3110707  | Procurement of Advanced Life Saver Ambulance                                      | New     | 29,458,550               | -                  | 15,000,000               | 11,698,000         | 12,867,800                 | 14,154,580         |
|                                                            | 3111101  | Establishment of Emergency Operation call centre                                  |         |                          | 3,000,000          | -                        | -                  | -                          | -                  |
|                                                            |          | <b>Sub total</b>                                                                  |         | <b>29,458,550</b>        | <b>3,000,000</b>   | <b>15,000,000</b>        | <b>11,698,000</b>  | <b>12,867,800</b>          | <b>14,154,580</b>  |
| Rehabilitative and Palliative services                     | 3111101  | procurement of equipment for corrective therapy clinics                           |         |                          |                    |                          | -                  | -                          | -                  |
|                                                            |          | <b>Sub total</b>                                                                  |         | <b>-</b>                 | <b>-</b>           | <b>-</b>                 | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| Diagnostic Services in Higher Level Facilities             | 3111101  | Purchase of Medical and Dental Equipment                                          | Ongoing | 5,000,000                | 13,000,000         | -                        | 20,000,000         | 22,000,000                 | 24,200,000         |
|                                                            |          | <b>Sub total</b>                                                                  |         | <b>5,000,000</b>         | <b>13,000,000</b>  | <b>-</b>                 | <b>20,000,000</b>  | <b>22,000,000</b>          | <b>24,200,000</b>  |
| Infrastructure Development at Tier 3 facilities            | 2640599  | Other Capital Grants and Trans-kdsp                                               | New     | 5,388,975                | 352,500,000        | 5,388,976                | -                  | -                          | -                  |
|                                                            | 3110299  | Construction, Completion and Operationalization of Tier 3 facilities              | Ongoing | 134,146,646              | 85,120,000         | 101,810,447              | 48,943,580         | 53,837,938                 | 59,221,732         |
|                                                            | 3110302  | Refurbishment of Buildings - Ot                                                   | Ongoing | 29,434,030               | -                  | 17,126,120               | 15,950,505         | 17,545,556                 | 19,300,111         |
|                                                            |          | <b>Sub total</b>                                                                  |         | <b>168,969,651</b>       | <b>437,620,000</b> | <b>124,325,543</b>       | <b>64,894,085</b>  | <b>71,383,494</b>          | <b>78,521,843</b>  |
| Higher Level Hospital Equipment                            | 3111101  | Purchase of Medical and Dental Equipment                                          | Ongoing | 79,068,565               | 16,000,000         | 36,991,369               | 31,800,000         | 34,980,000                 | 38,478,000         |
|                                                            |          | <b>Sub total</b>                                                                  |         | <b>79,068,565</b>        | <b>16,000,000</b>  | <b>36,991,369</b>        | <b>31,800,000</b>  | <b>34,980,000</b>          | <b>38,478,000</b>  |
| <b>Total</b>                                               |          |                                                                                   |         | <b>282,496,766</b>       | <b>469,620,000</b> | <b>176,316,912</b>       | <b>128,392,085</b> | <b>141,231,294</b>         | <b>155,354,423</b> |
| <b>Programme: Preventive and Promotive Health Services</b> |          |                                                                                   |         |                          | -                  |                          | -                  |                            |                    |
| Sanitation and Hygiene                                     | 3111101  | Purchase of Medical and Dental Equipment                                          | New     | -                        | -                  | -                        | -                  | -                          | -                  |
|                                                            | 3110299  | Upgrading of sanitation blocks for health facilities, households and institutions | New     | 4,498,357                | 5,000,000          | 11,761,361               | -                  | -                          | -                  |
|                                                            |          | <b>Sub total</b>                                                                  |         | <b>4,498,357</b>         | <b>5,000,000</b>   | <b>11,761,361</b>        | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| HIV/AIDs, TB and Malaria                                   | 3110299  | Establishment of youth friendly clinics for HIV management                        | Ongoing | 999,000                  | -                  | -                        | -                  | -                          | -                  |
|                                                            | 3111101  | Purchase of Medical and Dental Equipment                                          | Ongoing | -                        | 5,000,000          | 2,500,000                | -                  | -                          | -                  |
|                                                            |          | <b>Sub total</b>                                                                  |         | <b>999,000</b>           | <b>5,000,000</b>   | <b>2,500,000</b>         | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| Health Promotion                                           | 2640599  | COVID 19                                                                          |         | 8,012,540                | -                  | 8,012,540                | -                  | -                          | -                  |
|                                                            |          | <b>Sub total</b>                                                                  |         | <b>8,012,540</b>         | <b>-</b>           | <b>8,012,540</b>         | <b>-</b>           | <b>-</b>                   | <b>-</b>           |
| Infrastructure Development at Tier 2 facilities            | 3110202  | Construction, Completion and Operationalization of lower level health facilities  | Ongoing | 133,199,459              | 44,180,000         | 144,992,162              | 139,000,918        | 152,901,010                | 168,191,111        |
|                                                            | 3110302  | Refurbishment of lower level facilities                                           | Ongoing | 19,108,557               | 9,900,000          | 16,355,560               | 4,968,766          | 5,465,643                  | 6,012,207          |
|                                                            |          | <b>Sub total</b>                                                                  |         | <b>152,308,016</b>       | <b>54,080,000</b>  | <b>161,347,722</b>       | <b>143,969,684</b> | <b>158,366,652</b>         | <b>174,203,318</b> |
| Lower Level Hospital Equipment                             | 3111101  | Procurement of assorted Medical equipment for lower health facilities             | Ongoing | 11,090,557               | 14,900,000         | 5,193,679                | 87,500,000         | 96,250,000                 | 105,875,000        |
|                                                            |          | <b>Sub total</b>                                                                  |         | <b>11,090,557</b>        | <b>14,900,000</b>  | <b>5,193,679</b>         | <b>87,500,000</b>  | <b>96,250,000</b>          | <b>105,875,000</b> |
| <b>Total</b>                                               |          |                                                                                   |         | <b>176,908,470</b>       | <b>78,980,000</b>  | <b>188,815,302</b>       | <b>231,469,684</b> | <b>254,616,652</b>         | <b>280,078,318</b> |
| <b>Grand Total</b>                                         |          |                                                                                   |         | <b>459,405,236</b>       | <b>548,600,000</b> | <b>365,132,214</b>       | <b>359,861,769</b> | <b>395,847,946</b>         | <b>435,432,740</b> |

### 13. 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 Funding**

##### **Brief Description of 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**

The department has undertaken a range of strategic human resource initiatives aimed at strengthening workforce capacity, enhancing performance, and promoting effective governance across all county departments. A key achievement has been the recruitment of staff across critical positions, including audit staff, health personnel, and directors along with their deputies. This recruitment exercise has been instrumental in ensuring that all departments are adequately staffed with qualified professionals capable of delivering quality services to the public.

In addition, the department successfully prepared the Annual Performance Report for the 2023 financial year, providing a comprehensive account of departmental achievements, challenges, and progress toward strategic objectives. This report serves as a vital tool for accountability, planning, and continuous improvement, informing decision-making and guiding future interventions.

Another major milestone was the recruitment and subsequent deployment of County Chief Officers to various departments. This process ensured that leadership positions were filled by competent individuals, thereby strengthening departmental oversight, coordination, and execution of county priorities.

The department also undertook the validation of human resources policies, ensuring that guidelines governing recruitment, staff management, and organizational conduct are current, relevant, and aligned with best practices. In parallel, the development and implementation of a Performance Management Policy has provided a structured framework for monitoring, evaluating, and enhancing staff performance, thereby fostering accountability, productivity, and professional growth.

Through these coordinated efforts, the department has reinforced its commitment to building a capable, motivated, and well-managed workforce, which remains central to the county's overarching goal of delivering efficient, transparent, and high-quality public services.

## **Constraints and 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.

## Lessons Learnt

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

## Lesson Learnt and Recommendations.

- 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.

## D. Strategic Objectives

### CP 42: General Administration and Support Services

To increase efficiency and effective logistical management

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.313,615,463** For the FY 2026/27, **Ksh.94,747,874** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.104,222,661** and **Ksh.114,644,928** respectively.

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

| Programme                                   | Sub-programme                   | objective                                                                | Outcome                                | Key Output                         | Performance Indicators                     | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|---------------------------------------------|---------------------------------|--------------------------------------------------------------------------|----------------------------------------|------------------------------------|--------------------------------------------|------------------------|------------------------------|---------------|---------------|
| 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 | 100%                   | 100%                         | 100%          | 100%          |

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

| County Programme (CP)                              | County Sub Programme (CSP)               | Budget Estimates   | Revised Budget Estimates | Budget Estimates  | 1st Revised Budget Estimates | Budget Estimates  | Projections        |                    |
|----------------------------------------------------|------------------------------------------|--------------------|--------------------------|-------------------|------------------------------|-------------------|--------------------|--------------------|
|                                                    |                                          | FY 2024/2025       | FY 2024/2025             | FY 2025/2026      | FY 2025/2026                 | FY 2026/2027      | FY 2027/2028       | FY 2028/2029       |
|                                                    |                                          | Kshs.              | Kshs.                    | Kshs.             | Kshs.                        | Kshs.             | Kshs.              | Kshs.              |
| CP 42: General Administration and support services | CSP 42.1: Administrative support service | 119,308,935        | 120,296,314              | 97,884,047        | 74,370,633                   | 94,747,874        | 104,222,661        | 114,644,928        |
| <b>Total Vote</b>                                  |                                          | <b>119,308,935</b> | <b>120,296,314</b>       | <b>97,884,047</b> | <b>74,370,633</b>            | <b>94,747,874</b> | <b>104,222,661</b> | <b>114,644,928</b> |

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

| Expenditure Category                | Budget Estimates   | Revised Budget Estimates | Budget Estimates  | Revised Budget Estimates | Budget Estimates  | Budget Projections |                    |
|-------------------------------------|--------------------|--------------------------|-------------------|--------------------------|-------------------|--------------------|--------------------|
|                                     | FY 2024/2025       | FY 2024/2025             | FY 2025/2026      | FY 2025/2026             | FY 2026/2027      | FY 2027/2028       | FY 2028/2029       |
|                                     | Kshs.              | Kshs.                    | Kshs.             | Kshs.                    | Kshs.             | Kshs.              | Kshs.              |
| <b>Current Expenditure</b>          | <b>119,308,935</b> | <b>120,296,314</b>       | <b>97,884,047</b> | <b>74,370,633</b>        | <b>94,747,874</b> | <b>104,222,661</b> | <b>114,644,928</b> |
| Compensation to Employees           | 30,431,963         | 25,961,726               | 29,563,226        | 29,563,226               | 39,261,139        | 43,187,253         | 47,505,978         |
| Use of Goods and Services           | 75,110,972         | 66,340,762               | 64,020,821        | 36,545,244               | 50,802,927        | 55,883,220         | 61,471,542         |
| Acquisition of Non-Financial Assets | 13,766,000         | 27,993,826               | 4,300,000         | 8,262,163                | 4,683,808         | 5,152,189          | 5,667,408          |
| Grants, transfers and subsidies     | -                  | -                        | -                 | -                        | -                 | -                  | -                  |
| <b>Total Expenditure</b>            | <b>119,308,935</b> | <b>120,296,314</b>       | <b>97,884,047</b> | <b>74,370,633</b>        | <b>94,747,874</b> | <b>104,222,661</b> | <b>114,644,928</b> |

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

| Vote Title                  | County Programme (CP)                              | County Sub Programme (CSP)               | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |                    |
|-----------------------------|----------------------------------------------------|------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|--------------------|
|                             |                                                    |                                          | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.              |
| County Public Service Board | CP 42: General Administration and support services | CSP 42.1: Administrative support service | 119,308,935                   | 120,296,314                           | 97,884,047                    | 74,370,633                                | 94,747,874                    | 104,222,661                                       | 114,644,928        |
|                             |                                                    | Compensation to Employees                | 30,431,963                    | 25,961,726                            | 29,563,226                    | 29,563,226                                | 39,261,139                    | 43,187,253                                        | 47,505,978         |
|                             |                                                    | Use of Goods and Services                | 75,110,972                    | 66,340,762                            | 64,020,821                    | 36,545,244                                | 50,802,927                    | 55,883,220                                        | 61,471,542         |
|                             |                                                    | Acquisition of Non-Financial Assets      | 13,766,000                    | 27,993,826                            | 4,300,000                     | 8,262,163                                 | 4,683,808                     | 5,152,189                                         | 5,667,408          |
|                             |                                                    | Grants, transfers and subsidies          | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -                  |
|                             | <b>Total Vote</b>                                  |                                          | <b>119,308,935</b>            | <b>120,296,314</b>                    | <b>97,884,047</b>             | <b>74,370,633</b>                         | <b>94,747,874</b>             | <b>104,222,661</b>                                | <b>114,644,928</b> |

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

| NO. | Designation                                   | Job Group | Staff no | FY 2026/2027 | Projection 2027/2028 | Projection 2028/2029 |
|-----|-----------------------------------------------|-----------|----------|--------------|----------------------|----------------------|
| 1   | Chairperson-County Public Service Board       | 7         | 1        | 4,763,301    | 5,001,466            | 5,251,539            |
| 2   | Member - County Public Service Board          | 8         | 5        | 18,396,471   | 19,316,295           | 20,282,109           |
| 3   | Vice Chairperson- County Public Service Board | 8         | 1        | 3,377,498    | 3,546,373            | 3,723,692            |
| 4   | Secretary - County Public Service Board       | 9         | 1        | 3,433,305    | 3,604,970            | 3,785,219            |
| 5   | Assistant Town Clerk                          | R         | 1        | 2,456,717    | 2,579,553            | 2,708,530            |

| NO. | Designation                   | Job Group | Staff no  | FY 2026/2027      | Projection 2027/2028 | Projection 2028/2029 |
|-----|-------------------------------|-----------|-----------|-------------------|----------------------|----------------------|
| 6   | Senior Administrative Officer | L         | 1         | 1,531,524         | 1,608,100            | 1,688,505            |
| 7   | Senior Secretary [1]          | H         | 1         | 962,498           | 1,010,623            | 1,061,154            |
| 8   | Senior Clerical Officer       | G         | 1         | 1,070,473         | 1,123,997            | 1,180,196            |
| 9   | Telephone Supervisor [2]      | G         | 1         | 1,056,217         | 1,109,028            | 1,164,479            |
| 10  | Clerical Officer [2]          | F         | 2         | 921,354           | 967,422              | 1,015,793            |
|     | <b>Sub-Total</b>              |           | <b>15</b> | <b>37,969,358</b> | <b>39,867,826</b>    | <b>41,861,217</b>    |
|     | Temporary Employees           |           |           | 1,291,781         | 1,291,781            | 1,291,781            |
|     | <b>Grand Total</b>            |           |           | <b>39,261,139</b> | <b>41,159,607</b>    | <b>43,152,998</b>    |

### Itemized recurrent

| 13. County Public Service Board |          |                                                                       |                                |                     |                                |                     |                            |                   |
|---------------------------------|----------|-----------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPART<br>MENT                  | GFS CODE | TITLE AND DETAILS                                                     | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                 |          |                                                                       | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                 |          |                                                                       | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                 |          | <b>Compensation to Employees</b>                                      | <b>25,961,726</b>              | <b>29,563,226</b>   | <b>29,563,226</b>              | <b>39,261,139</b>   | <b>43,187,253</b>          | <b>47,505,978</b> |
|                                 | 2110100  | Basic salary+ Permanent Employees                                     | 16,443,832                     | 10,957,080          | 10,957,080                     | 29,836,969          | 32,820,666                 | 36,102,732        |
|                                 | 2110101  | Basic Salary civil services                                           | 16,443,832                     | 10,957,080          | 10,957,080                     | 29,836,969          | 32,820,666                 | 36,102,732        |
|                                 | 2110200  | Basic Wages - Temporary Employees                                     | 1,174,346                      | 1,174,346           | 1,174,346                      | 1,291,781           | 1,420,959                  | 1,563,055         |
|                                 | 2110202  | Casual Labour - Others                                                | 1,174,346                      | 1,174,346           | 1,174,346                      | 1,291,781           | 1,420,959                  | 1,563,055         |
|                                 | 2110300  | Personal Allowance +Paid as Part of Salary                            | 6,914,000                      | 16,038,644          | 16,038,644                     | 7,931,529           | 8,724,682                  | 9,597,150         |
|                                 | 2110301  | House Allowance                                                       | 4,458,000                      | 2,412,000           | 2,412,000                      | 4,973,426           | 5,470,769                  | 6,017,845         |
|                                 | 2110314  | Transport Allowance                                                   | 1,872,000                      | 1,200,000           | 1,200,000                      | 2,803,253           | 3,083,578                  | 3,391,936         |
|                                 | 2110315  | Extraneous Allowance                                                  | -                              | 8,168,317           | 8,168,317                      | -                   | -                          | -                 |
|                                 | 2110318  | Non Practicing Allowance                                              | -                              | -                   | -                              | -                   | -                          | -                 |
|                                 | 2110320  | Leave Allowance                                                       | 104,000                        | 4,258,327           | 3,778,327                      | 154,850             | 170,335                    | 187,369           |
|                                 | 2110405  | Telephone Allowance                                                   | 480,000                        | -                   | 480,000                        | -                   | -                          | -                 |
|                                 | 2120100  | Employer Contributions to Compulsory National Social Security Schemes | 1,429,548                      | 1,393,156           | 1,393,156                      | 200,860             | 220,946                    | 243,041           |
|                                 | 2120103  | Employer contribution to pension                                      | 1,052,541                      | 1,021,449           | 1,021,449                      | 200,860             | 220,946                    | 243,041           |
|                                 | 2120103  | Housing Levy                                                          | 377,007                        | 371,707             | 371,707                        | -                   | -                          | -                 |
|                                 |          | Use of Goods and Services                                             | 66,340,762                     | 64,020,821          | 36,545,244                     | 50,802,927          | 55,883,220                 | 61,471,542        |
|                                 | 2210100  | Utilities Supplies and Services                                       | 1,097,000                      | 650,000             | 350,110                        | 754,154             | 829,569                    | 912,526           |
|                                 | 2210101  | Electricity Expenses                                                  | 897,000                        | 400,000             | 200,000                        | 543,322             | 597,654                    | 657,420           |
|                                 | 2210102  | Water and Sewerage charges                                            | 200,000                        | 250,000             | 150,110                        | 210,832             | 231,915                    | 255,107           |
|                                 | 2210200  | Communication Supplies and Services                                   | 1,100,000                      | 1,050,000           | 500,000                        | 883,044             | 971,348                    | 1,068,483         |
|                                 | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                 | 600,000                        | 500,000             | 300,000                        | 562,214             | 618,435                    | 680,279           |
|                                 | 2210202  | Internet Connections                                                  | 300,000                        | 350,000             | -                              | 110,000             | 121,000                    | 133,100           |
|                                 | 2210203  | Courier and Postal Services                                           | 200,000                        | 200,000             | 200,000                        | 210,830             | 231,913                    | 255,104           |
|                                 | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs       | 14,978,000                     | 16,870,647          | 9,596,779                      | 9,576,608           | 10,534,269                 | 11,587,696        |
|                                 | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 4,800,000                      | 4,500,000           | 3,026,132                      | 2,800,536           | 3,080,590                  | 3,388,649         |
|                                 | 2210302  | Accommodation                                                         | 4,178,000                      | 5,300,000           | 2,500,000                      | 2,525,536           | 2,778,090                  | 3,055,899         |
|                                 | 2210303  | Daily Subsistence Allowances                                          | 6,000,000                      | 7,070,647           | 4,070,647                      | 4,250,536           | 4,675,590                  | 5,143,149         |

| 13. County Public Service Board |          |                                                                               |                                |                     |                                |                     |                            |              |
|---------------------------------|----------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPART<br>MENT                  | GFS CODE | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                 |          |                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                                 |          |                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                                 | 2210400  | Foreign Travel and Subsistence, and Other Transportation Costs                |                                | 4,500,000           | -                              | -                   | -                          | -            |
|                                 | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               |                                | 1,500,000           | -                              | -                   | -                          | -            |
|                                 | 2210402  | Accommodation + Foreign                                                       |                                | 1,500,000           | -                              | -                   | -                          | -            |
|                                 | 2210403  | Daily Subsistence Allowances                                                  |                                | 1,500,000           | -                              | -                   | -                          | -            |
|                                 | 2210500  | Printing , Advertising and Information Supplies and Services                  | 3,358,000                      | 4,700,000           | 1,050,000                      | 2,507,316           | 2,758,048                  | 3,033,852    |
|                                 | 2210502  | Publishing and Printing Services                                              | 3,078,000                      | 1,500,000           | 300,000                        | 353,787             | 389,166                    | 428,082      |
|                                 | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                        | 280,000                        | 280,000             | 280,000                        | 133,529             | 146,882                    | 161,570      |
|                                 | 2210504  | Advertising awareness                                                         | -                              | 2,920,000           | 470,000                        | 2,020,000           | 2,222,000                  | 2,444,200    |
|                                 | 2210700  | Training Expenses                                                             | 8,000,000                      | 6,000,000           | 5,400,000                      | 6,799,993           | 7,479,992                  | 8,227,992    |
|                                 | 2210708  | Trainer allowance                                                             | 2,000,000                      | 1,000,000           | 1,400,000                      | 1,750,000           | 1,925,000                  | 2,117,500    |
|                                 | 2210710  | Accommodation                                                                 | 4,000,000                      | 3,000,000           | 3,500,000                      | 2,732,146           | 3,005,361                  | 3,305,897    |
|                                 | 2210711  | Tuition fees                                                                  | 2,000,000                      | 2,000,000           | 500,000                        | 2,317,847           | 2,549,632                  | 2,804,595    |
|                                 | 2210800  | Hospitality Supplies and Services                                             | 9,970,424                      | 9,700,174           | 4,828,144                      | 4,442,442           | 4,886,686                  | 5,375,355    |
|                                 | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 4,045,174                      | 6,500,174           | 2,828,144                      | 2,224,388           | 2,446,827                  | 2,691,509    |
|                                 | 2210802  | Board, committees, conferences & seminars                                     | 5,925,250                      | 3,200,000           | 2,000,000                      | 2,218,054           | 2,439,859                  | 2,683,845    |
|                                 | 2211100  | Office and General Supplies and Services                                      | 9,791,540                      | 7,070,000           | 1,744,754                      | 4,178,325           | 4,596,158                  | 5,055,773    |
|                                 | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 6,345,000                      | 3,200,000           | 686,989                        | 2,665,408           | 2,931,949                  | 3,225,144    |
|                                 | 2211102  | Supplies and Accessories for Computers and Printers                           | 1,200,000                      | 2,000,000           | 687,765                        | 1,012,917           | 1,114,209                  | 1,225,630    |
|                                 | 2211103  | Sanitary and cleaning materials,                                              | 2,246,540                      | 1,870,000           | 370,000                        | 500,000             | 550,000                    | 605,000      |
|                                 | 2211200  | Fuel Oil and Lubricants                                                       | 3,000,000                      | 3,580,000           | 1,980,145                      | 2,200,000           | 2,420,000                  | 2,662,000    |
|                                 | 2211201  | Refined Fuels and Lubricants for Transport                                    | 3,000,000                      | 3,580,000           | 1,980,145                      | 2,200,000           | 2,420,000                  | 2,662,000    |
|                                 | 2211300  | Other Operating Expenses                                                      | 9,911,798                      | 7,400,000           | 9,745,000                      | 15,065,011          | 16,571,512                 | 18,228,663   |
|                                 | 2211305  | Contracted Cleaning Services                                                  | 1,035,890                      | 1,500,000           | 800,000                        | 736,479             | 810,127                    | 891,140      |
|                                 | 2211306  | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies      | 678,908                        | 1,800,000           | 500,000                        | 1,043,322           | 1,147,654                  | 1,262,420    |
|                                 | 2211310  | Contracted Professional Services                                              |                                |                     | 7,445,000                      |                     | -                          | -            |
|                                 | 2211399  | General Office Administration                                                 | -                              | 2,000,000           | 1,000,000                      | 2,000,000           | 2,200,000                  | 2,420,000    |
|                                 | 2211399  | Policy documents                                                              | 4,697,000                      | -                   | -                              | 2,000,000           | 2,200,000                  | 2,420,000    |
|                                 | 2211399  | Strategic plan and ISO Documentation                                          | 1,500,000                      | -                   | -                              | 2,400,000           | 2,640,000                  | 2,904,000    |
|                                 | 2211399  | Digitization of personal numbers                                              | -                              | -                   | -                              | -                   | -                          | -            |
|                                 | 2211399  | Review of Strategic plan                                                      | -                              | 2,100,000           | -                              | -                   | -                          | -            |
|                                 | 2211399  | Acquisition of online job application system                                  | -                              | -                   | -                              | 5,000,000           | 5,500,000                  | 6,050,000    |
|                                 | 2211399  | Performance Management                                                        | 2,000,000                      | -                   | -                              | 1,885,210           | 2,073,731                  | 2,281,104    |
|                                 | 2220100  | Routine Maintenance + Vehicles and Other Transport Equipment                  | 3,789,000                      | 2,000,000           | 655,312                        | 3,700,000           | 4,070,000                  | 4,477,000    |
|                                 | 2220101  | Maintenance Expenses + Motor Vehicles                                         | 3,789,000                      | 2,000,000           | 655,312                        | 3,700,000           | 4,070,000                  | 4,477,000    |

| 13. County Public Service Board |          |                                                           |                          |                  |                          |                  |                            |              |
|---------------------------------|----------|-----------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                      | GFS CODE | TITLE AND DETAILS                                         | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                 |          |                                                           | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                 |          |                                                           | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                 | 2220200  | Routine Maintenance + Other Assets                        | 1,345,000                | 500,000          | 695,000                  | 696,034          | 765,637                    | 842,201      |
|                                 | 2220202  | Maintenance of Office Furniture and Equipment             | 1,345,000                | 500,000          | 695,000                  | 696,034          | 765,637                    | 842,201      |
|                                 |          | Acquisition of Non-Financial Assets                       | 27,993,826               | 4,300,000        | 8,262,163                | 4,683,808        | 5,152,189                  | 5,667,408    |
|                                 | 3110700  | Purchase of Vehicles and Other Transport Equipment        | 16,162,308               | -                | 6,162,308                | -                | -                          | -            |
|                                 | 3110701  | Purchase of motor vehicle                                 | 16,162,308               | -                | 6,162,308                | -                | -                          | -            |
|                                 | 3111000  | Purchase of Office Furniture and General Equipment        | 11,831,518               | 4,300,000        | 2,099,855                | 4,683,808        | 5,152,189                  | 5,667,408    |
|                                 | 3111001  | Purchase of Office Furniture and Fittings                 | 7,079,000                | 1,500,000        | 2,099,855                | 1,194,706        | 1,314,177                  | 1,445,594    |
|                                 | 3111002  | Purchase of Computers, Printers and other IT Equipment    | 2,170,417                | 1,600,000        | -                        | 1,541,401        | 1,695,541                  | 1,865,095    |
|                                 | 3111003  | Purchase of Air conditioners, Fans and Heating Appliances | -                        | -                | -                        | 210,829          | 231,912                    | 255,103      |
|                                 | 3111004  | Purchase of Exchanges and other Communications Equipment  | 1,895,101                | 500,000          | -                        | 1,104,381        | 1,214,819                  | 1,336,301    |
|                                 | 3111005  | Purchase of Photocopiers                                  | 687,000                  | 700,000          | -                        | 632,491          | 695,740                    | 765,314      |
|                                 |          | Gross Expenditure ... Kshs.                               | 120,296,314              | 97,884,047       | 74,370,633               | 94,747,874       | 104,222,661                | 114,644,928  |
|                                 |          | Summary of Expenditure by Economic Classification         |                          |                  |                          |                  |                            |              |
|                                 |          | Compensation to Employees                                 | 25,961,726               | 29,563,226       | 29,563,226               | 39,261,139       | 43,187,253                 | 47,505,978   |
|                                 |          | Use of Goods and Services                                 | 66,340,762               | 64,020,821       | 36,545,244               | 50,802,927       | 55,883,220                 | 61,471,542   |
|                                 |          | Acquisition of Non-Financial Assets                       | 27,993,826               | 4,300,000        | 8,262,163                | 4,683,808        | 5,152,189                  | 5,667,408    |
|                                 |          | Total Recurrent Expenditure                               | 120,296,314              | 97,884,047       | 74,370,633               | 94,747,874       | 104,222,661                | 114,644,928  |

## 14. 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 County through efficient utilization of resources.

The Governorship comprises of the office of the Governor, Deputy Governor and the County Secretary.

### C. Performance Overview and Rationale Funding

#### Brief Description of Mandate

The Office of the Governor is an administrative office **Mandated** to spearhead policy formulation; promotion of the rule of law to enhance order; resource mobilization; coordination and supervision of effective and efficient public service delivery; swift response to critical community needs during disaster occurrences; publicity and branding. The office of the Governor has two Directorates, namely, Disaster Management and Service Delivery.

#### Key Achievements

The Directorate of Disaster Management installed 10 high-mast lightning arrestors in disaster-prone areas, strengthened fire compliance inspections, rehabilitated the Southern Dyke in collaboration with the National Government, completed Phase I of the Disaster Management Centre at Funyula and coordinated relief support to disaster-affected communities. The Disaster Risk Management Policy was finalized and approved by Cabinet.

The Directorate of Service Delivery developed a county-wide project tracking dashboard in collaboration with KDSP, enhancing transparency, citizen feedback, and monitoring of project implementation.

#### Constraints and challenges in Budget Implementation.

- 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

## Lesson Learnt and Recommendations.

- Need to approve disaster management policy
- The County should support the department with resources to help plan and mitigate unforeseen calamities

## D. Strategic Objectives

### CP 43: General Administration and Support Services

To facilitate the coordination of programs within the department

### CP 44: Disaster Risk Management

To improve on disaster risk reduction and public safety

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.1,252,015,831** For the FY 2026/27, **Ksh.378,750,996** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.416,626,096** and **Ksh.456,638,739** respectively.

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

| Programme                                          | Sub-programme                  | objective                                                                | Outcome                                                           | Key Output                              | Performance Indicators                        | Baseline FY 2025 /2026 | Planned Target FY 2026/2027 | FY 2027 /2028 | FY 2028 /2029 |
|----------------------------------------------------|--------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|------------------------|-----------------------------|---------------|---------------|
| <b>General Administration and support services</b> | 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    | 100%                   | 100%                        | 100%          | 100%          |
|                                                    |                                |                                                                          |                                                                   |                                         |                                               |                        |                             |               |               |
|                                                    |                                |                                                                          |                                                                   |                                         |                                               |                        |                             |               |               |
| <b>Disaster Risk Management</b>                    | Disaster Preparedness          | To strengthen disaster preparedness, mitigation and response             | Improved awareness, resilience and adaptive capacity to disasters | Reduced number of disaster incidences   | No. of Lighening arrestors installed          | 2                      | 2                           | 2             | 2             |
|                                                    |                                |                                                                          |                                                                   | Timely response to disaster occurrences | No. of disaster management centre constructed | 1                      | 1                           | 1             | 1             |
|                                                    |                                |                                                                          |                                                                   |                                         | No. of disaster occurrences mitigated         | 10                     | 15                          | 20            | 25            |

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

| County Programme (CP)                              | County Sub Programme (CSP)               | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | 1st Revised Budget Estimates | Budget Estimates   | Projections        |                    |
|----------------------------------------------------|------------------------------------------|--------------------|--------------------------|--------------------|------------------------------|--------------------|--------------------|--------------------|
|                                                    |                                          | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026                 | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                                    |                                          | Kshs.              | Kshs.                    | Kshs.              | Kshs.                        | Kshs.              | Kshs.              | Kshs.              |
| CP 43: General Administration and support services | CSP 43.1: Administrative support service | 296,330,901        | 374,048,916              | 352,930,391        | 353,731,177                  | 347,481,286        | 382,229,415        | 418,802,390        |
| CP 44: Disaster Risk Management                    | CSP 44.1: Disaster preparedness          | 28,000,000         | 26,449,055               | 28,000,000         | 16,730,290                   | 31,269,710         | 34,396,681         | 37,836,349         |
| <b>Total Vote</b>                                  |                                          | <b>324,330,901</b> | <b>400,497,971</b>       | <b>380,930,391</b> | <b>370,461,467</b>           | <b>378,750,996</b> | <b>416,626,096</b> | <b>456,638,739</b> |

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

| Expenditure Category                | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Budget Projections |                    |
|-------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|
|                                     | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                     | Kshs.              | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.              | Kshs.              |
| <b>Current Expenditure</b>          | <b>296,330,901</b> | <b>374,048,916</b>       | <b>352,930,391</b> | <b>353,731,177</b>       | <b>347,481,286</b> | <b>382,229,415</b> | <b>418,802,390</b> |
| Compensation to Employees           | 100,201,991        | 173,324,779              | 185,239,695        | 187,239,695              | 194,456,508        | 213,902,159        | 235,292,375        |
| Use of Goods and Services           | 162,803,838        | 146,776,848              | 149,391,459        | 124,981,827              | 130,878,488        | 143,966,337        | 156,713,005        |
| Acquisition of Non-Financial Assets | 21,309,472         | 41,936,294               | 8,291,527          | 38,412,981               | 12,142,871         | 13,357,158         | 14,692,874         |
| Grants, transfers and subsidies     | 12,015,600         | 12,010,995               | 10,007,710         | 3,096,674                | 10,003,419         | 11,003,761         | 12,104,137         |
| <b>Capital Expenditure</b>          | <b>28,000,000</b>  | <b>26,449,055</b>        | <b>28,000,000</b>  | <b>16,730,290</b>        | <b>31,269,710</b>  | <b>34,396,681</b>  | <b>37,836,349</b>  |
| Acquisition of Non-Financial Assets | 28,000,000         | 26,449,055               | 28,000,000         | 16,730,290               | 31,269,710         | 34,396,681         | 37,836,349         |
| <b>Total Expenditure</b>            | <b>324,330,901</b> | <b>400,497,971</b>       | <b>380,930,391</b> | <b>370,461,467</b>       | <b>378,750,996</b> | <b>416,626,096</b> | <b>456,638,739</b> |

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

| County Programme (CP)                              | County Sub Programme (CSP)               | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |                    |
|----------------------------------------------------|------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|---------------------------------------|-------------------------------|---------------------------------------------------|--------------------|
|                                                    |                                          | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                             | Kshs.              |
| CP 43: General Administration and support services | CSP 43.1: Administrative support service | 296,330,901                   | 374,048,916                           | 352,930,391                   | 353,731,177                           | 347,481,286                   | 382,229,415                                       | 418,802,390        |
|                                                    | Compensation to Employees                | 100,201,991                   | 173,324,779                           | 185,239,695                   | 187,239,695                           | 194,456,508                   | 213,902,159                                       | 235,292,375        |
|                                                    | Use of Goods and Services                | 162,803,838                   | 146,776,848                           | 149,391,459                   | 124,981,827                           | 130,878,488                   | 143,966,337                                       | 156,713,005        |
|                                                    | Acquisition of Non-Financial Assets      | 21,309,472                    | 41,936,294                            | 8,291,527                     | 38,412,981                            | 12,142,871                    | 13,357,158                                        | 14,692,874         |
|                                                    | Grants, transfers and subsidies          | 12,015,600                    | 12,010,995                            | 10,007,710                    | 3,096,674                             | 10,003,419                    | 11,003,761                                        | 12,104,137         |
| CP 44: Disaster Risk Management                    | CSP 44.1: Disaster preparedness          | 28,000,000                    | 26,449,055                            | 28,000,000                    | 16,730,290                            | 31,269,710                    | 34,396,681                                        | 37,836,349         |
|                                                    | Acquisition of Non-Financial Assets      | 28,000,000                    | 26,449,055                            | 28,000,000                    | 16,730,290                            | 31,269,710                    | 34,396,681                                        | 37,836,349         |
| <b>Total Vote</b>                                  |                                          | <b>324,330,901</b>            | <b>400,497,971</b>                    | <b>380,930,391</b>            | <b>370,461,467</b>                    | <b>378,750,996</b>            | <b>416,626,096</b>                                | <b>456,638,739</b> |

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

| No | Designation                                   | Job Group | No | FY 2026/2027 | Projection 2027/2028 | Projection 2028/2029 |
|----|-----------------------------------------------|-----------|----|--------------|----------------------|----------------------|
| 1  | County Governor                               | 5         | 1  | 11,845,833   | 12,438,125           | 13,060,031           |
| 2  | Deputy County Governor                        | 6         | 1  | 8,087,104    | 8,491,459            | 8,916,032            |
| 3  | County Secretary                              | 8         | 1  | 5,126,365    | 5,382,683            | 5,651,817            |
| 4  | Deputy County Secretary                       | S         | 1  | 2,916,380    | 3,062,199            | 3,215,309            |
| 5  | County Chief Officer                          | S         | 1  | 2,916,380    | 3,062,199            | 3,215,309            |
| 6  | Chief of Staff                                | S         | 1  | 2,916,380    | 3,062,199            | 3,215,309            |
| 7  | Economic Advisor                              | R         | 1  | 2,069,440    | 2,172,912            | 2,281,558            |
| 8  | Director- Service Delivery                    | R         | 1  | 2,428,686    | 2,550,120            | 2,677,626            |
| 9  | Director of Administration                    | R         | 1  | 2,069,440    | 2,172,912            | 2,281,558            |
| 10 | Director- Disaster Management                 | R         | 1  | 2,342,616    | 2,459,747            | 2,582,734            |
| 11 | Advisor - Political Affairs                   | R         | 1  | 2,428,686    | 2,550,120            | 2,677,626            |
| 12 | Advisor - Economic Affairs                    | R         | 1  | 2,428,686    | 2,550,120            | 2,677,626            |
| 13 | Deputy Director - Disaster Management         | Q         | 1  | 1,940,311    | 2,037,327            | 2,139,193            |
| 14 | Principal Administrator                       | N         | 2  | 2,262,196    | 2,375,306            | 2,494,071            |
| 15 | Principal Protocol Officer                    | N         | 1  | 1,061,394    | 1,114,464            | 1,170,187            |
| 16 | Senior Administrative Officer                 | M         | 4  | 4,222,692    | 4,433,827            | 4,655,518            |
| 17 | Security Officer                              | M         | 1  | 947,121      | 994,477              | 1,044,201            |
| 18 | Personal Assistant                            | M         | 1  | 1,069,643    | 1,123,125            | 1,179,281            |
| 19 | Personal Aid                                  | M         | 1  | 947,121      | 994,477              | 1,044,201            |
| 20 | Chief liaison Officer                         | M         | 5  | 5,571,791    | 5,850,381            | 6,142,900            |
| 21 | Personal Assistant (County)                   | M         | 1  | 1,139,122    | 1,196,078            | 1,255,882            |
| 22 | Senior Publication Officer                    | L         | 1  | 845,697      | 887,982              | 932,381              |
| 23 | Senior ICT Officer                            | L         | 1  | 956,881      | 1,004,725            | 1,054,961            |
| 24 | Administrative Officer [1]                    | L         | 5  | 5,761,182    | 6,049,241            | 6,351,703            |
| 25 | Senior Public Communications Officer          | L         | 3  | 2,870,642    | 3,014,174            | 3,164,883            |
| 26 | Office Administrator I                        | K         | 1  | 690,039      | 724,541              | 760,768              |
| 27 | ICT Officer                                   | K         | 2  | 1,582,030    | 1,661,132            | 1,744,188            |
| 28 | Administrative Officer [2]                    | K         | 20 | 10,119,060   | 10,625,013           | 11,156,264           |
| 29 | Public Relations and Liaison Assistant I      | J         | 12 | 7,109,312    | 7,464,778            | 7,838,016            |
| 30 | Public Relations and Liaison Assistant I      | J         | 5  | 3,156,893    | 3,314,738            | 3,480,475            |
| 31 | Office Messenger                              | J         | 1  | 313,198      | 328,858              | 345,301              |
| 32 | ICT Officer [2]                               | J         | 1  | 613,255      | 643,918              | 676,114              |
| 33 | ICT Assistant [2]                             | J         | 1  | 612,525      | 643,151              | 675,309              |
| 34 | Driver I                                      | J         | 1  | 675,955      | 709,753              | 745,240              |
| 35 | Communication Officer III (Editor/Camera)     | J         | 1  | 662,525      | 695,651              | 730,434              |
| 36 | Chief liaison Officer                         | J         | 1  | 642,237      | 674,349              | 708,066              |
| 37 | Administrative Officer [3]                    | J         | 18 | 12,677,114   | 13,310,970           | 13,976,518           |
| 38 | Security Officer                              | H         | 1  | 446,495      | 468,820              | 492,261              |
| 39 | Public Relations and Liaison Assistant II     | H         | 12 | 8,748,476    | 9,185,900            | 9,645,195            |
| 40 | Communication Officer III (Editor/Sound Tech) | H         | 1  | 530,284      | 556,798              | 584,638              |
| 41 | Communication Officer III (Editor/Camera)     | H         | 1  | 530,284      | 556,798              | 584,638              |
| 42 | Communication Officer III                     | H         | 1  | 502,635      | 527,767              | 554,155              |
| 43 | Administrative Assistant                      | H         | 14 | 10,917,742   | 11,463,629           | 12,036,811           |
| 44 | Senior Clerical Officer                       | G         | 1  | 792,679      | 832,313              | 873,929              |
| 45 | Public Relations and Liaison Assistant III    | G         | 15 | 6,241,618    | 6,553,699            | 6,881,384            |
| 46 | Driver [2]                                    | F         | 2  | 1,148,565    | 1,205,993            | 1,266,293            |
| 47 | Cook [2]                                      | F         | 2  | 1,137,525    | 1,194,401            | 1,254,121            |
| 48 | Clerical Officer [1]                          | F         | 1  | 792,679      | 832,313              | 873,929              |
| 49 | Administration Officer III                    | F         | 1  | 678,972      | 712,921              | 748,567              |
| 50 | Administration Officer [3]                    | F         | 1  | 696,644      | 731,476              | 768,050              |
| 51 | Support Staff (3)                             | E         | 1  | 552,423      | 580,044              | 609,046              |
| 52 | Security Officer                              | E         | 1  | 513,198      | 538,858              | 565,801              |
| 53 | Receptionist                                  | E         | 1  | 506,962      | 532,310              | 558,926              |
| 54 | Office Messenger                              | E         | 1  | 509,688      | 535,172              | 561,931              |
| 55 | Fireman (3)                                   | E         | 2  | 1,457,698    | 1,530,583            | 1,607,112            |

| No | Designation             | Job Group | No         | FY 2026/2027       | Projection 2027/2028 | Projection 2028/2029 |
|----|-------------------------|-----------|------------|--------------------|----------------------|----------------------|
| 56 | Driver [2]              | E         | 7          | 2,221,114          | 2,332,170            | 2,448,778            |
| 57 | Cook [3]                | E         | 2          | 702,929            | 738,075              | 774,979              |
| 58 | Clerical Officer [2]    | E         | 1          | 696,511            | 731,337              | 767,903              |
| 59 | Cleaning Supervisor [2] | E         | 5          | 2,546,148          | 2,673,455            | 2,807,128            |
| 60 | Support staff III       | D         | 1          | 432,464            | 454,087              | 476,792              |
| 61 | Senior Support Staff    | D         | 2          | 1,099,760          | 1,154,748            | 1,212,485            |
| 62 | Security Officer        | D         | 22         | 13,051,748         | 13,704,335           | 14,389,552           |
| 63 | Office Messenger        | D         | 1          | 457,260            | 480,123              | 504,129              |
| 64 | Gardener                | D         | 1          | 340,263            | 357,276              | 375,140              |
| 65 | Fireman (3)             | D         | 2          | 664,928            | 698,174              | 733,083              |
| 66 | Driver [3]              | D         | 1          | 448,813            | 471,254              | 494,816              |
| 67 | Cleaning Supervisor [3] | D         | 16         | 9,847,258          | 10,339,621           | 10,856,602           |
|    | <b>Sub-Total</b>        |           | <b>223</b> | <b>185239695</b>   | <b>194501680</b>     | <b>204226763.7</b>   |
|    | Temporary Employees     |           |            | 9,216,813          | 9,216,813            | 9,216,813            |
|    | <b>Grand Total</b>      |           |            | <b>194,456,508</b> | <b>203,718,493</b>   | <b>213,443,577</b>   |

### Itemized recurrent

| 14. The Governorship   |          |                                                                       |                          |                  |                          |                  |                            |              |
|------------------------|----------|-----------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT             | GFS CODE | TITLE AND DETAILS                                                     | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                        |          |                                                                       | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                        |          |                                                                       | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
| Office of the Governor |          | Compensation to Employees                                             | 173,324,779              | 185,239,695      | 187,239,695              | 194,456,508      | 213,902,159                | 235,292,375  |
|                        | 2110100  | Basic salary+ Permanent Employees                                     | 104,345,216              | 121,662,376      | 123,662,376              | 131,180,350      | 144,298,385                | 158,728,224  |
|                        | 2110101  | Basic Salary civil services                                           | 104,345,216              | 121,662,376      | 123,662,376              | 131,180,350      | 144,298,385                | 158,728,224  |
|                        | 2110200  | Basic Wages - Temporary Employees                                     | 7,700,000                | 7,700,000        | 7,700,000                | 9,216,813        | 10,138,494                 | 11,152,344   |
|                        | 2110202  | Casual Labour - Others                                                | 7,700,000                | 7,700,000        | 7,700,000                | 9,216,813        | 10,138,494                 | 11,152,344   |
|                        | 2110300  | Personal Allowance +Paid as Part of Salary                            | 43,695,476               | 37,288,146       | 37,288,146               | 36,011,876       | 39,613,064                 | 43,574,370   |
|                        | 2110301  | House Allowance                                                       | 25,079,398               | 16,882,458       | 16,882,458               | 16,479,818       | 18,127,800                 | 19,940,580   |
|                        | 2110309  | Special Duty Allowance                                                | 53,111                   | -                | 60,000                   | 63,900           | 70,290                     | 77,319       |
|                        | 2110314  | Transport Allowance                                                   | 17,260,173               | 10,604,534       | 10,544,534               | 10,029,929       | 11,032,922                 | 12,136,214   |
|                        | 2110315  | extraneous                                                            | -                        | 6,744,256        | 6,744,256                | 6,182,633        | 6,800,896                  | 7,480,986    |
|                        | 2110320  | Leave Allowance                                                       | 1,302,794                | 3,056,898        | 3,056,898                | 3,255,596        | 3,581,156                  | 3,939,271    |
|                        | 2120100  | Employer Contributions to Compulsory National Social Security Schemes | 17,584,087               | 18,589,173       | 18,589,173               | 18,047,469       | 19,852,216                 | 21,837,437   |
|                        | 2120103  | pension                                                               | 15,420,131               | 11,786,705       | 11,786,705               | 11,602,841       | 12,763,125                 | 14,039,438   |
|                        | 2120103  | Housing Levy                                                          | 2,163,956                | 6,802,468        | 6,802,468                | 6,444,628        | 7,089,091                  | 7,798,000    |
|                        |          | Use of Goods and Services                                             | 72,089,968               | 65,739,737       | 52,885,782               | 60,177,538       | 66,195,292                 | 71,164,855   |
|                        | 2210100  | Utilities Supplies and Services                                       | 645,059                  | 433,932          | 433,932                  | 392,839          | 432,123                    | 475,335      |
|                        | 2210101  | Electricity Expenses                                                  | 401,584                  | 294,044          | 294,044                  | 266,198          | 292,818                    | 322,100      |
|                        | 2210102  | Water and Sewerage charges                                            | 243,475                  | 139,888          | 139,888                  | 126,641          | 139,305                    | 153,236      |
|                        | 2210200  | Communication Supplies and Services                                   | 478,822                  | 84,477           | 84,477                   | 76,477           | 84,125                     | 92,537       |
|                        | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                 | 292,179                  | -                | -                        | -                | -                          | -            |
|                        | 2210203  | Courier and Postal Services                                           | 186,643                  | 84,477           | 84,477                   | 76,477           | 84,125                     | 92,537       |
|                        | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs       | 12,852,816               | 13,444,736       | 7,444,736                | 10,739,719       | 11,813,691                 | 12,995,060   |
|                        | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 5,965,684                | 5,462,282        | 2,362,282                | 3,138,574        | 3,452,431                  | 3,797,675    |
|                        | 2210302  | Accommodation +domestic                                               | 2,461,566                | 3,570,027        | 2,070,027                | 2,873,995        | 3,161,395                  | 3,477,534    |
|                        | 2210303  | Daily Subsistence Allowances                                          | 4,425,566                | 4,412,427        | 3,012,427                | 4,727,150        | 5,199,865                  | 5,719,852    |

| 14. The Governorship |          |                                                                               |                                |                     |                                |                     |                            |              |
|----------------------|----------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT           | GFS CODE | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                      |          |                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                      |          |                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                      | 2210400  | Foreign Travel and Subsistence, and Other Transportation Costs                | 8,338,000                      | 8,422,050           | 5,722,050                      | 6,180,172           | 6,798,189                  | 7,478,008    |
|                      | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 5,268,000                      | 5,428,800           | 3,428,800                      | 4,104,093           | 4,514,502                  | 4,965,953    |
|                      | 2210402  | Accommodation +foreign                                                        | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 2210403  | Daily Subsistence Allowances                                                  | 3,070,000                      | 2,993,250           | 2,293,250                      | 2,076,079           | 2,283,687                  | 2,512,056    |
|                      | 2210500  | Printing , Advertising and Information Supplies and Services                  | 2,164,386                      | 1,574,026           | 593,144                        | 536,973             | 590,670                    | 649,737      |
|                      | 2210502  | Publishing and Printing Services                                              | 362,785                        | 353,715             | -                              | -                   | -                          | -            |
|                      | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                        | 228,333                        | 222,625             | 222,625                        | 201,542             | 221,696                    | 243,866      |
|                      | 2210504  | Advertising awareness                                                         | 1,186,430                      | 620,519             | 370,519                        | 335,431             | 368,974                    | 405,872      |
|                      | 2210505  | Trade shows                                                                   | 386,838                        | 377,167             | -                              | -                   | -                          | -            |
|                      | 2210600  | Rentals of Produced Assets                                                    | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 2210603  | Rents and Rates + Non-Residential                                             | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 2210604  | Hire of Transport                                                             | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 2210700  | Training Expenses                                                             | 3,080,038                      | 3,685,537           | 3,685,537                      | 3,336,516           | 3,670,168                  | 2,387,219    |
|                      | 2210701  | Travel Allowance                                                              | 1,550,000                      | 1,706,250           | 1,506,250                      | 1,363,608           | 1,499,969                  | -            |
|                      | 2210710  | Accommodation                                                                 | 1,161,745                      | 1,425,201           | 1,925,201                      | 1,742,884           | 1,917,172                  | 2,108,890    |
|                      | 2210711  | Tuition fees                                                                  | 368,293                        | 554,086             | 254,086                        | 230,024             | 253,026                    | 278,329      |
|                      | 2210800  | Hospitality Supplies and Services                                             | 7,267,368                      | 8,378,412           | 9,126,444                      | 12,262,209          | 13,488,430                 | 14,837,273   |
|                      | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 5,978,301                      | 5,659,072           | 5,804,597                      | 6,254,941           | 6,880,435                  | 7,568,479    |
|                      | 2210802  | Board, committees, conferences & seminars- stakeholder engagement             | 1,289,067                      | 2,719,340           | 3,321,847                      | 6,007,268           | 6,607,995                  | 7,268,794    |
|                      | 2211000  | Specialised Materials and Supplies                                            | 822,229                        | 1,090,173           | 821,810                        | 1,243,985           | 1,368,384                  | 1,505,222    |
|                      | 2211016  | Purchase of Uniforms and Clothing + Staff                                     | 822,229                        | 1,090,173           | 821,810                        | 1,243,985           | 1,368,384                  | 1,505,222    |
|                      | 2211100  | Office and General Supplies and Services                                      | 6,869,572                      | 3,234,032           | 4,037,882                      | 3,655,495           | 4,021,045                  | 4,423,149    |
|                      | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 4,751,848                      | 2,422,955           | 2,926,805                      | 2,649,637           | 2,914,601                  | 3,206,061    |
|                      | 2211103  | Sanitary and cleaning materials,                                              | 2,117,724                      | 811,077             | 1,111,077                      | 1,005,858           | 1,106,444                  | 1,217,088    |
|                      | 2211200  | Fuel Oil and Lubricants                                                       | 4,255,032                      | 2,783,656           | 2,783,656                      | 3,020,044           | 3,322,048                  | 3,654,253    |
|                      | 2211201  | Refined Fuels and Lubricants for Transport                                    | 4,255,032                      | 2,783,656           | 2,783,656                      | 3,020,044           | 3,322,048                  | 3,654,253    |
|                      | 2211300  | Other Operating Expenses                                                      | 18,580,998                     | 19,695,407          | 16,448,875                     | 16,191,167          | 17,810,284                 | 19,591,312   |
|                      | 2211305  | Contracted Guards and Cleaning Services                                       | 1,208,299                      | -                   | -                              | -                   | -                          | -            |
|                      | 2211306  | Contribution to Council of Governors                                          | 2,220,000                      | 2,262,000           | 2,000,000                      | 2,010,600           | 2,211,660                  | 2,432,826    |
|                      | 2211306  | Lake Region Economic Bloc-LREB                                                | 1,000,000                      | 1,004,250           | 1,004,250                      | 1,009,148           | 1,110,063                  | 1,221,069    |
|                      | 2211306  | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies      | 852,179                        | 1,220,875           | 720,875                        | 652,608             | 717,869                    | 789,656      |
|                      | 2211306  | Devolution Conference                                                         | 10,000,000                     | 10,042,500          | 10,042,500                     | 10,091,475          | 11,100,623                 | 12,210,685   |
|                      | 2211399  | Capacity Building-inc Menstrual Hygiene                                       | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 2211399  | Public Participation - wards                                                  | 300,000                        | 2,681,250           | 2,681,250                      | 2,427,336           | 2,670,070                  | 2,937,077    |
|                      | 2211399  | Stakeholder engagement                                                        | 3,000,520                      | 2,484,532           | -                              | -                   | -                          | -            |
|                      | 2211399  | Policy Development- Disaster risk management and Development Policy           | -                              | -                   | -                              | -                   | -                          | -            |

| 14. The Governorship |          |                                                                                                 |                                |                     |                                |                     |                            |              |
|----------------------|----------|-------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------|
| DEPARTMENT           | GFS CODE | TITLE AND DETAILS                                                                               | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                      |          |                                                                                                 | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029 |
|                      |          |                                                                                                 | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.        |
|                      | 2220100  | Routine Maintenance + Vehicles and Other Transport Equipment                                    | 4,235,648                      | 2,764,757           | 1,703,239                      | -                   | -                          | -            |
|                      | 2220101  | Maintenance Expenses + Motor Vehicles                                                           | 4,235,648                      | 2,764,757           | 1,703,239                      | -                   | -                          | -            |
|                      | 2220200  | Routine Maintenance + Other Assets                                                              | 2,500,000                      | 148,542             | -                              | 2,541,942           | 2,796,136                  | 3,075,750    |
|                      | 2220201  | Maintenance of Plant, Machinery and Equipment (including lifts)                                 | 2,500,000                      | -                   | -                              | 2,541,942           | 2,796,136                  | 3,075,750    |
|                      | 2220210  | Maintenance of Computers, Software, and Networks                                                | -                              | 148,542             | -                              | -                   | -                          | -            |
|                      | 2610000  | Grants and Other Transfers                                                                      | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 2610100  | Grants and Other transfers                                                                      | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 2610101  | Special Programmes                                                                              | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 2640200  | Emergency Relief and Refugee Assistance                                                         | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 2640201  | Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.) | -                              | -                   | -                              | -                   | -                          | -            |
|                      |          | Acquisition of Non-Financial Assets                                                             | 30,769,991                     | 2,450,379           | 32,228,561                     | 6,544,016           | 7,198,418                  | 7,918,259    |
|                      | 3110700  | Purchase of Vehicles and Other Transport Equipment                                              | 25,000,000                     | -                   | 25,000,000                     | -                   | -                          | -            |
|                      | 3110701  | Purchase of Motor Vehicle                                                                       | 25,000,000                     | -                   | 25,000,000                     | -                   | -                          | -            |
|                      | 3111000  | Purchase of Office Furniture and General Equipment                                              | 5,769,991                      | 2,450,379           | 7,228,561                      | 6,544,016           | 7,198,418                  | 7,918,259    |
|                      | 3111001  | Purchase of Office Furniture and Fittings                                                       | 3,879,917                      | 888,352             | 5,219,176                      | 4,724,920           | 5,197,412                  | 5,717,153    |
|                      | 3111002  | Purchase of Computers, Printers and other IT Equipment                                          | 1,476,438                      | 1,562,027           | 2,009,385                      | 1,819,096           | 2,001,006                  | 2,201,106    |
|                      | 3111003  | Purchase of Air conditioners, Fans and Heating Appliances                                       | 162,836                        | -                   | -                              | -                   | -                          | -            |
|                      | 3111004  | Purchase of Exchanges and other Communications Equipment-IP Address system                      | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 3111005  | Purchase of Photocopiers                                                                        | 250,800                        | -                   | -                              | -                   | -                          | -            |
|                      | 3111100  | Purchase of Specialised Plant, Equipment and Machinery                                          | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 3111106  | Purchase fire fighting equipment                                                                | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 3111112  | Purchase of Software                                                                            | -                              | -                   | -                              | -                   | -                          | -            |
|                      |          | Sub Total ... Kshs.                                                                             | 276,184,738                    | 253,429,811         | 272,354,038                    | 261,178,062         | 287,295,868                | 314,375,489  |
| Disaster Management  |          | Use of Goods and Services                                                                       | 9,015,267                      | 5,543,810           | 3,746,833                      | 5,324,508           | 5,856,959                  | 6,442,655    |
|                      | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs                                 | 1,124,055                      | 998,454             | 698,454                        | 632,310             | 695,541                    | 765,095      |
|                      | 2210301  | Travel                                                                                          | 385,615                        | 375,975             | 275,975                        | 249,840             | 274,824                    | 302,306      |
|                      | 2210302  | Accommodation                                                                                   | 252,785                        | 246,465             | 146,465                        | 132,595             | 145,855                    | 160,440      |
|                      | 2210303  | Subsistence                                                                                     | 485,655                        | 376,014             | 276,014                        | 249,875             | 274,863                    | 302,349      |
|                      | 2210500  | Printing , Advertising and Information Supplies and Services                                    | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 2210502  | Publishing & Printing                                                                           | -                              | -                   | -                              | -                   | -                          | -            |
|                      | 2210700  | Training Expenses                                                                               | 709,720                        | 496,977             | -                              | -                   | -                          | -            |
|                      | 2210708  | Trainer allowance                                                                               | 252,325                        | 148,517             | -                              | -                   | -                          | -            |
|                      | 2210710  | Accommodation                                                                                   | 268,945                        | 164,721             | -                              | -                   | -                          | -            |
|                      | 2210711  | Tuition fees                                                                                    | 188,450                        | 183,739             | -                              | -                   | -                          | -            |
|                      | 2210800  | Hospitality Supplies and Services                                                               | 565,230                        | 648,599             | 1,048,599                      | 1,881,797           | 2,069,977                  | 2,276,974    |

| 14. The Governorship                 |                |                                                                                                 |                                |                     |                                |                     |                            |                   |
|--------------------------------------|----------------|-------------------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                           | GFS CODE       | TITLE AND DETAILS                                                                               | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                      |                |                                                                                                 | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                      |                |                                                                                                 | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                      | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks                           | 565,230                        | 648,599             | 1,048,599                      | 949,297             | 1,044,227                  | 1,148,649         |
|                                      | 2210802        | Board, committees, conferences & seminars                                                       | -                              | -                   | -                              | 932,500             | 1,025,750                  | 1,128,325         |
|                                      | <b>2211100</b> | <b>Office and General Supplies and Services</b>                                                 | <b>332,565</b>                 | <b>588,175</b>      | <b>388,175</b>                 | <b>351,415</b>      | <b>386,557</b>             | <b>425,212</b>    |
|                                      | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.)                   | 332,565                        | 588,175             | 388,175                        | 351,415             | 386,557                    | 425,212           |
|                                      | 2211103        | Sanitary and cleaning materials,                                                                | -                              | -                   | -                              | -                   | -                          | -                 |
|                                      | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                                  | <b>1,438,452</b>               | <b>1,402,491</b>    | <b>1,002,491</b>               | <b>907,555</b>      | <b>998,311</b>             | <b>1,098,142</b>  |
|                                      | 2211201        | Refined Fuels and Lubricants for Transport                                                      | 1,438,452                      | 1,402,491           | 1,002,491                      | 907,555             | 998,311                    | 1,098,142         |
|                                      | <b>2211300</b> | <b>Other Operating Expenses</b>                                                                 | <b>3,000,000</b>               | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                      | 2211310        | Development of Disaster Risk Management Policy                                                  | 3,000,000                      | -                   | -                              | -                   | -                          | -                 |
|                                      | <b>2220200</b> | <b>Routine Maintenance + Other Assets</b>                                                       | <b>1,845,245</b>               | <b>1,409,114</b>    | <b>609,114</b>                 | <b>1,551,431</b>    | <b>1,706,574</b>           | <b>1,877,232</b>  |
|                                      | 2220201        | Maintenance of Plant, Machinery and Equipment (including lifts)                                 | 1,845,245                      | 1,409,114           | 609,114                        | 1,551,431           | 1,706,574                  | 1,877,232         |
|                                      | 2220210        | Maintenance of Computers, Software, and Networks                                                | -                              | -                   | -                              | -                   | -                          | -                 |
|                                      | <b>2610000</b> | <b>Grants and Other Transfers</b>                                                               | <b>12,010,995</b>              | <b>10,007,710</b>   | <b>3,096,674</b>               | <b>10,003,419</b>   | <b>11,003,761</b>          | <b>12,104,137</b> |
|                                      | <b>2610100</b> | <b>Grants and Other transfers</b>                                                               | <b>12,010,995</b>              | <b>10,007,710</b>   | <b>3,096,674</b>               | <b>10,003,419</b>   | <b>11,003,761</b>          | <b>12,104,137</b> |
|                                      | 2610101        | Special Programmes                                                                              | 12,010,995                     | 10,007,710          | 3,096,674                      | 10,003,419          | 11,003,761                 | 12,104,137        |
|                                      | <b>2640200</b> | <b>Emergency Relief and Refugee Assistance</b>                                                  | <b>-</b>                       | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                      | 2640201        | Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.) | -                              | -                   | -                              | -                   | -                          | -                 |
|                                      |                | <b>Acquisition of Non-Financial Assets</b>                                                      | <b>3,071,162</b>               | <b>2,487,383</b>    | <b>2,397,000</b>               | <b>2,170,004</b>    | <b>2,387,004</b>           | <b>2,625,705</b>  |
|                                      | <b>3111000</b> | <b>Purchase of Office Furniture and General Equipment</b>                                       | <b>656,600</b>                 | <b>1,010,685</b>    | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                      | 3111001        | Purchase of Office Furniture and Fittings                                                       | 320,150                        | 409,646             | -                              | -                   | -                          | -                 |
|                                      | 3111002        | Purchase of Computers, Printers and other IT Equipment                                          | 336,450                        | 328,039             | -                              | -                   | -                          | -                 |
|                                      | 3111005        | Purchase of Photocopiers                                                                        | -                              | 273,000             | -                              | -                   | -                          | -                 |
|                                      | <b>3111100</b> | <b>Purchase of Specialised Plant, Equipment and Machinery</b>                                   | <b>2,414,562</b>               | <b>1,476,698</b>    | <b>2,397,000</b>               | <b>2,170,004</b>    | <b>2,387,004</b>           | <b>2,625,705</b>  |
|                                      | 3111106        | Purchase fire fighting equipment                                                                | 2,414,562                      | 1,476,698           | 2,397,000                      | 2,170,004           | 2,387,004                  | 2,625,705         |
|                                      | 3111112        | Purchase of Software                                                                            | -                              | -                   | -                              | -                   | -                          | -                 |
|                                      |                | <b>Sub Total ... Kshs.</b>                                                                      | <b>24,097,424</b>              | <b>18,038,903</b>   | <b>9,240,507</b>               | <b>17,497,931</b>   | <b>19,247,724</b>          | <b>21,172,497</b> |
| <b>Security and Enforcement</b>      | <b>2210000</b> | <b>Use of Goods and Services</b>                                                                | <b>264,000</b>                 | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                      | <b>2220200</b> | <b>Routine Maintenance + Other Assets</b>                                                       | <b>264,000</b>                 | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                      | 2220202        | Maintenance of Office Furniture and Equipment                                                   | 264,000                        | -                   | -                              | -                   | -                          | -                 |
|                                      |                | <b>Sub Total</b>                                                                                | <b>264,000</b>                 | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
| <b>Office of the Deputy Governor</b> |                | <b>Use of Goods and Services</b>                                                                | <b>28,903,032</b>              | <b>34,465,805</b>   | <b>29,511,364</b>              | <b>28,716,525</b>   | <b>31,588,178</b>          | <b>34,746,995</b> |
|                                      | <b>2210200</b> | <b>Communication Supplies and Services</b>                                                      | <b>245,914</b>                 | <b>337,266</b>      | <b>180,418</b>                 | <b>163,332</b>      | <b>179,665</b>             | <b>197,632</b>    |
|                                      | 2210201        | Telephone, Telex, Facsimile and Mobile Phone Services                                           | 185,044                        | 180,418             | 180,418                        | 163,332             | 179,665                    | 197,632           |

| 14. The Governorship |                |                                                                               |                          |                   |                          |                   |                            |                   |
|----------------------|----------------|-------------------------------------------------------------------------------|--------------------------|-------------------|--------------------------|-------------------|----------------------------|-------------------|
| DEPARTMENT           | GFS CODE       | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES  | PROJECTED BUDGET ESTIMATES |                   |
|                      |                |                                                                               | FY 2024/2025             | FY 2025/2026      | FY 2025/2026             | FY 2026/2027      | FY 2027/2028               | FY 2028/2029      |
|                      |                |                                                                               | Kshs.                    | Kshs.             | Kshs.                    | Kshs.             | Kshs.                      | Kshs.             |
|                      | 2210203        | Courier and Postal Services                                                   | 60,870                   | 156,848           | -                        | -                 | -                          | -                 |
|                      | 2210299        | Public communication / outreach                                               | -                        | -                 | -                        | -                 | -                          | -                 |
|                      | <b>2210300</b> | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | <b>4,014,182</b>         | <b>4,813,640</b>  | <b>4,174,023</b>         | <b>4,778,742</b>  | <b>5,256,616</b>           | <b>5,782,278</b>  |
|                      | 2210301        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 1,318,231                | 1,772,775         | 1,272,775                | 1,552,243         | 1,707,467                  | 1,878,214         |
|                      | 2210302        | Accommodation +domestic                                                       | 513,849                  | 988,503           | 1,348,886                | 1,221,146         | 1,343,261                  | 1,477,587         |
|                      | 2210303        | Daily Subsistence Allowances                                                  | 2,182,102                | 2,052,362         | 1,552,362                | 2,005,353         | 2,205,888                  | 2,426,477         |
|                      | <b>2210400</b> | <b>Foreign Travel and Subsistence, and Other Transportation Costs</b>         | <b>3,615,000</b>         | <b>3,817,125</b>  | <b>3,817,125</b>         | <b>3,455,643</b>  | <b>3,801,207</b>           | <b>4,181,328</b>  |
|                      | 2210401        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 1,285,000                | 1,447,875         | 1,447,875                | 2,369,962         | 2,606,958                  | 2,867,654         |
|                      | 2210402        | Accommodation +foreign                                                        | 1,100,000                | 1,170,000         | 1,170,000                | -                 | -                          | -                 |
|                      | 2210403        | Daily Subsistence Allowances                                                  | 1,230,000                | 1,199,250         | 1,199,250                | 1,085,681         | 1,194,249                  | 1,313,674         |
|                      | <b>2210500</b> | <b>Printing , Advertising and Information Supplies and Services</b>           | <b>433,143</b>           | <b>834,514</b>    | <b>175,631</b>           | <b>158,999</b>    | <b>174,899</b>             | <b>192,389</b>    |
|                      | 2210502        | Publishing and Printing Services                                              | 253,009                  | 246,684           | -                        | -                 | -                          | -                 |
|                      | 2210503        | Subscriptions to Newspapers, Magazines and Periodicals                        | 180,134                  | 175,631           | 175,631                  | 158,999           | 174,899                    | 192,389           |
|                      | 2210504        | advertising awareness and branding                                            | -                        | 243,750           | -                        | -                 | -                          | -                 |
|                      | 2210505        | Trade shows                                                                   | -                        | 168,449           | -                        | -                 | -                          | -                 |
|                      | <b>2210600</b> | <b>Rentals of Produced Assets</b>                                             | <b>-</b>                 | <b>-</b>          | <b>-</b>                 | <b>-</b>          | <b>-</b>                   | <b>-</b>          |
|                      | 2210604        | Hire of Transport                                                             | -                        | -                 | -                        | -                 | -                          | -                 |
|                      | <b>2210700</b> | <b>Training Expenses</b>                                                      | <b>705,422</b>           | <b>785,286</b>    | <b>785,286</b>           | <b>710,919</b>    | <b>782,011</b>             | <b>860,212</b>    |
|                      | 2210708        | Trainer allowance                                                             | 231,708                  | 323,415           | 323,415                  | 292,788           | 322,067                    | 354,273           |
|                      | 2210710        | Accommodation                                                                 | 312,768                  | 304,949           | 304,949                  | 276,070           | 303,677                    | 334,045           |
|                      | 2210711        | Tuition fees                                                                  | 160,946                  | 156,922           | 156,922                  | 142,061           | 156,267                    | 171,894           |
|                      | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>4,030,116</b>         | <b>3,393,113</b>  | <b>10,482,473</b>        | <b>10,778,972</b> | <b>11,856,869</b>          | <b>13,042,556</b> |
|                      | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 2,761,304                | 2,156,021         | 1,656,021                | 2,499,196         | 2,749,116                  | 3,024,027         |
|                      | 2210802        | Board, committees, conferences & seminars                                     | 1,268,812                | 1,237,092         | 8,826,452                | 8,279,776         | 9,107,754                  | 10,018,529        |
|                      | <b>2211000</b> | <b>Specialised Materials and Supplies</b>                                     | <b>535,450</b>           | <b>756,702</b>    | <b>319,564</b>           | <b>-</b>          | <b>-</b>                   | <b>-</b>          |
|                      | 2211009        | Education and Library Supplies                                                | -                        | 137,138           | -                        | -                 | -                          | -                 |
|                      | 2211016        | Purchase of Uniforms and Clothing + Staff                                     | 535,450                  | 619,564           | 319,564                  | -                 | -                          | -                 |
|                      | <b>2211100</b> | <b>Office and General Supplies and Services</b>                               | <b>2,506,777</b>         | <b>2,639,107</b>  | <b>4,943,227</b>         | <b>4,475,104</b>  | <b>4,922,614</b>           | <b>5,414,876</b>  |
|                      | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 1,505,422                | 1,857,786         | 4,411,069                | 3,993,341         | 4,392,675                  | 4,831,943         |
|                      | 2211102        | Supplies and Accessories for Computers and Printers                           | 355,552                  | 249,163           | -                        | -                 | -                          | -                 |
|                      | 2211103        | Sanitary and cleaning materials,                                              | 645,803                  | 532,158           | 532,158                  | 481,763           | 529,939                    | 582,933           |
|                      | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                | <b>865,450</b>           | <b>1,428,814</b>  | <b>1,428,814</b>         | <b>1,293,505</b>  | <b>1,422,856</b>           | <b>1,565,141</b>  |
|                      | 2211201        | Refined Fuels and Lubricants for Transport                                    | 865,450                  | 1,428,814         | 1,428,814                | 1,293,505         | 1,422,856                  | 1,565,141         |
|                      | <b>2211300</b> | <b>Other Operating Expenses</b>                                               | <b>10,371,800</b>        | <b>13,437,455</b> | <b>1,248,095</b>         | <b>1,129,901</b>  | <b>1,242,891</b>           | <b>1,367,180</b>  |
|                      | 2211305        | Contracted Guards and Cleaning Services                                       | 1,310,150                | 1,277,396         | 777,396                  | 703,777           | 774,155                    | 851,570           |

| 14. The Governorship           |          |                                                                          |                                |                     |                                |                     |                            |                   |
|--------------------------------|----------|--------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                     | GFS CODE | TITLE AND DETAILS                                                        | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                |          |                                                                          | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                |          |                                                                          | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                | 2211306  | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies | 382,768                        | 470,699             | 470,699                        | 426,124             | 468,736                    | 515,610           |
|                                | 2211399  | Project supervision and follow ups                                       | 4,248,882                      | 6,118,910           | -                              | -                   | -                          | -                 |
|                                | 2211399  | Other Operating Expenses                                                 | -                              | -                   | -                              | -                   | -                          | -                 |
|                                | 2211399  | Publicity                                                                | 410,000                        | 497,250             | -                              | -                   | -                          | -                 |
|                                | 2211399  | Stakeholder engagement                                                   | 4,020,000                      | 5,073,200           | -                              | -                   | -                          | -                 |
|                                | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>      | <b>842,265</b>                 | <b>1,893,708</b>    | <b>1,593,708</b>               | <b>1,442,784</b>    | <b>1,587,062</b>           | <b>1,745,769</b>  |
|                                | 2220101  | Maintenance Expenses + Motor Vehicles                                    | 842,265                        | 1,893,708           | 1,593,708                      | 1,442,784           | 1,587,062                  | 1,745,769         |
|                                | 2220200  | <b>Routine Maintenance + Other Assets</b>                                | <b>737,513</b>                 | <b>329,075</b>      | <b>363,000</b>                 | <b>328,624</b>      | <b>361,486</b>             | <b>397,635</b>    |
|                                | 2220202  | Maintenance of Office Furniture and Equipment                            | 363,598                        | 159,508             | 363,000                        | 328,624             | 361,486                    | 397,635           |
|                                | 2220210  | Maintenance of Computers, Software, and Networks                         | 373,915                        | 169,567             | -                              | -                   | -                          | -                 |
|                                | 2610100  | <b>Grants and Other transfers</b>                                        | <b>-</b>                       | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                | 2610101  | Special Programmes                                                       | -                              | -                   | -                              | -                   | -                          | -                 |
|                                |          | <b>Acquisition of Non-Financial Assets</b>                               | <b>985,652</b>                 | <b>571,011</b>      | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                | 3111000  | <b>Purchase of Office Furniture and General Equipment</b>                | <b>985,652</b>                 | <b>571,011</b>      | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                | 3111001  | Purchase of Office Furniture and Fittings                                | 985,652                        | 571,011             | -                              | -                   | -                          | -                 |
|                                |          | <b>Sub Total</b>                                                         | <b>29,888,684</b>              | <b>35,036,816</b>   | <b>29,511,364</b>              | <b>28,716,525</b>   | <b>31,588,178</b>          | <b>34,746,995</b> |
| Office of the County Secretary |          | Use of Goods and Services                                                | 26,703,185                     | 30,908,015          | 27,055,660                     | 25,993,501          | 28,592,851                 | 31,452,136        |
|                                | 2210200  | <b>Communication Supplies and Services</b>                               | <b>292,608</b>                 | <b>285,293</b>      | <b>285,293</b>                 | <b>258,276</b>      | <b>284,104</b>             | <b>312,514</b>    |
|                                | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                    | 121,738                        | 118,695             | 118,695                        | 107,455             | 118,201                    | 130,021           |
|                                | 2210203  | Courier and Postal Services                                              | 170,870                        | 166,598             | 166,598                        | 150,821             | 165,903                    | 182,493           |
|                                | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>   | <b>10,472,641</b>              | <b>7,588,411</b>    | <b>6,956,611</b>               | <b>6,297,821</b>    | <b>6,927,603</b>           | <b>7,620,363</b>  |
|                                | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)          | 3,785,109                      | 4,727,981           | 4,096,181                      | 3,708,273           | 4,079,100                  | 4,487,010         |
|                                | 2210302  | Accommodation +domestic                                                  | 2,939,403                      | 1,058,504           | 1,058,504                      | 958,264             | 1,054,090                  | 1,159,499         |
|                                | 2210303  | Daily Subsistence Allowances                                             | 3,748,129                      | 1,801,926           | 1,801,926                      | 1,631,284           | 1,794,412                  | 1,973,854         |
|                                | 2210400  | <b>Foreign Travel and Subsistence, and Other Transportation Costs</b>    | <b>2,552,381</b>               | <b>5,046,071</b>    | <b>3,546,071</b>               | <b>3,210,258</b>    | <b>3,531,284</b>           | <b>3,884,412</b>  |
|                                | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)          | 1,377,381                      | 3,412,946           | 2,412,946                      | 2,184,440           | 2,402,884                  | 2,643,172         |
|                                | 2210402  | Accommodation +foreign                                                   | 1,175,000                      | 1,633,125           | 1,133,125                      | 1,025,818           | 1,128,400                  | 1,241,240         |
|                                | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>      | <b>524,414</b>                 | <b>1,291,304</b>    | <b>1,989,624</b>               | <b>1,801,206</b>    | <b>1,981,327</b>           | <b>2,179,459</b>  |
|                                | 2210502  | Publishing and Printing Services                                         | 247,322                        | 728,639             | 728,639                        | 659,637             | 725,601                    | 798,161           |
|                                | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                   | 173,617                        | 169,277             | 169,277                        | 153,246             | 168,571                    | 185,428           |
|                                | 2210504  | advertising awareness                                                    | 103,475                        | 393,388             | 1,091,708                      | 988,323             | 1,087,155                  | 1,195,871         |
|                                | 2210505  | Trade shows                                                              | -                              | -                   | -                              | -                   | -                          | -                 |
|                                | 2210600  | <b>Rentals of Produced Assets</b>                                        | <b>-</b>                       | <b>-</b>            | <b>-</b>                       | <b>-</b>            | <b>-</b>                   | <b>-</b>          |
|                                | 2210604  | Hire of Transport                                                        | -                              | -                   | -                              | -                   | -                          | -                 |
|                                | 2210700  | <b>Training Expenses</b>                                                 | <b>1,530,000</b>               | <b>1,004,250</b>    | <b>1,004,250</b>               | <b>909,158</b>      | <b>1,000,074</b>           | <b>1,100,081</b>  |

| 14. The Governorship         |          |                                                                               |                          |                  |                          |                  |                            |              |
|------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                   | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                              |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                              |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                              | 2210701  | travelling allowance                                                          | 1,530,000                | 1,004,250        | 1,004,250                | 909,158          | 1,000,074                  | 1,100,081    |
|                              | 2210800  | Hospitality Supplies and Services                                             | 3,090,000                | 4,707,750        | 3,207,750                | 3,903,976        | 4,294,374                  | 4,723,811    |
|                              | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 3,090,000                | 3,207,750        | 2,207,750                | 1,998,676        | 2,198,544                  | 2,418,398    |
|                              | 2210802  | Board, committees, conferences & seminars                                     |                          | 1,500,000        | 1,000,000                | 1,905,300        | 2,095,830                  | 2,305,413    |
|                              | 2211100  | Office and General Supplies and Services                                      | 4,073,885                | 2,889,788        | 3,470,913                | 3,142,218        | 3,456,440                  | 3,802,084    |
|                              | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 2,846,495                | 1,985,583        | 2,566,708                | 2,323,641        | 2,556,005                  | 2,811,606    |
|                              | 2211102  | Supplies and Accessories for Computers and Printers                           | 810,267                  | 595,010          | 595,010                  | 538,663          | 592,529                    | 651,782      |
|                              | 2211103  | Sanitary and cleaning materials,                                              | 417,123                  | 309,195          | 309,195                  | 279,914          | 307,905                    | 338,696      |
|                              | 2211200  | Fuel Oil and Lubricants                                                       | 2,655,450                | 2,004,064        | 2,004,064                | 1,814,279        | 1,995,707                  | 2,195,278    |
|                              | 2211201  | Refined Fuels and Lubricants for Transport                                    | 2,655,450                | 2,004,064        | 2,004,064                | 1,814,279        | 1,995,707                  | 2,195,278    |
|                              | 2211300  | Other Operating Expenses                                                      | 1,010,000                | 5,177,975        | 3,677,975                | 3,329,671        | 3,662,638                  | 4,028,902    |
|                              | 2211308  | Legal dues/fees, arbitration and compensation payments                        | 1,010,000                | 3,677,975        | 3,677,975                | 3,329,671        | 3,662,638                  | 4,028,902    |
|                              | 2211399  | Other Operating Expenses                                                      | -                        | 1,500,000        | -                        | -                | -                          | -            |
|                              | 2220100  | Routine Maintenance + Vehicles and Other Transport Equipment                  | 501,806                  | 586,761          | 586,761                  | 1,031,195        | 1,134,315                  | 1,247,746    |
|                              | 2220101  | Maintenance Expenses + Motor Vehicles                                         | 501,806                  | 586,761          | 586,761                  | 1,031,195        | 1,134,315                  | 1,247,746    |
|                              | 2220200  | Routine Maintenance + Other Assets                                            | -                        | 326,348          | 326,348                  | 295,443          | 324,987                    | 357,486      |
|                              | 2220202  | Maintenance of Office Furniture and Equipment                                 | -                        | 171,575          | 171,575                  | 155,327          | 170,860                    | 187,946      |
|                              | 2220210  | Maintenance of Computers, Software, and Networks                              | -                        | 154,773          | 154,773                  | 140,116          | 154,128                    | 169,540      |
|                              |          | Acquisition of Non-Financial Assets                                           | 1,900,000                | 1,518,914        | 1,847,380                | 1,672,433        | 1,839,676                  | 2,023,644    |
|                              | 3110900  | Purchase of Household Furniture and Institutional Equipment                   | -                        | 344,914          | 344,914                  | 312,251          | 343,476                    | 377,824      |
|                              | 3110902  | Purchase of Household and Institutional Appliances                            | -                        | 344,914          | 344,914                  | 312,251          | 343,476                    | 377,824      |
|                              | 3111000  | Purchase of Office Furniture and General Equipment                            | 1,900,000                | 1,174,000        | 1,502,466                | 1,360,182        | 1,496,200                  | 1,645,820    |
|                              | 3111001  | Purchase of Office Furniture and Fittings                                     | 900,000                  | 686,500          | 686,500                  | 621,488          | 683,637                    | 752,000      |
|                              | 3111002  | Purchase of Computers, Printers and other IT Equipment                        | 1,000,000                | 487,500          | 815,966                  | 738,694          | 812,563                    | 893,820      |
|                              |          | Sub Total                                                                     | 28,603,185               | 32,426,929       | 28,903,040               | 27,665,934       | 30,432,527                 | 33,475,780   |
| County Service Delivery Unit | 2210000  | Use of Goods and Services                                                     | 3,107,381                | 3,078,446        | 1,731,052                | 1,567,122        | 1,723,834                  | 1,896,218    |
|                              | 2210200  | Communication Supplies and Services                                           | -                        | -                | -                        | -                | -                          | -            |
|                              | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                         | -                        | -                | -                        | -                | -                          | -            |
|                              | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 1,584,087                | 1,446,984        | 1,146,984                | 1,038,365        | 1,142,202                  | 1,256,422    |
|                              | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 505,000                  | 492,375          | 392,375                  | 355,217          | 390,739                    | 429,813      |
|                              | 2210302  | Accommodation + Domestic                                                      | 490,461                  | 478,199          | 378,199                  | 342,384          | 376,622                    | 414,285      |

| 14. The Governorship           |                |                                                                               |                                |                     |                                |                     |                            |                   |
|--------------------------------|----------------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|-------------------|
| DEPARTMENT                     | GFS CODE       | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                   |
|                                |                |                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029      |
|                                |                |                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.             |
|                                | 2210303        | Daily Subsistence Allowances                                                  | 588,626                        | 476,410             | 376,410                        | 340,764             | 374,840                    | 412,324           |
|                                | <b>2210700</b> | <b>Training Expenses</b>                                                      | <b>813,994</b>                 | <b>647,394</b>      | -                              | -                   | -                          | -                 |
|                                | 2210708        | Trainer allowance                                                             | 538,074                        | 378,372             | -                              | -                   | -                          | -                 |
|                                | 2210710        | Accommodation                                                                 | 275,920                        | 269,022             | -                              | -                   | -                          | -                 |
|                                | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>709,300</b>                 | <b>984,068</b>      | <b>584,068</b>                 | <b>528,757</b>      | <b>581,633</b>             | <b>639,796</b>    |
|                                | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 709,300                        | 984,068             | 584,068                        | 528,757             | 581,633                    | 639,796           |
|                                |                | <b>Sub Total</b>                                                              | <b>3,107,381</b>               | <b>3,078,446</b>    | <b>1,731,052</b>               | <b>1,567,122</b>    | <b>1,723,834</b>           | <b>1,896,218</b>  |
| County Chief of Staff's Office | <b>2210000</b> | <b>Use of Goods and Services</b>                                              | <b>6,694,015</b>               | <b>9,655,646</b>    | <b>10,051,136</b>              | <b>9,099,294</b>    | <b>10,009,223</b>          | <b>11,010,146</b> |
|                                | <b>2210200</b> | <b>Communication Supplies and Services</b>                                    | -                              | -                   | -                              | -                   | -                          | -                 |
|                                | 2210201        | Telephone, Telex, Facsimile and Mobile Phone Services                         | -                              | -                   | -                              | -                   | -                          | -                 |
|                                | <b>2210300</b> | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>        | <b>1,900,000</b>               | <b>2,535,000</b>    | <b>2,535,000</b>               | <b>2,294,936</b>    | <b>2,524,430</b>           | <b>2,776,873</b>  |
|                                | 2210301        | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 500,000                        | 975,000             | 975,000                        | 882,668             | 970,935                    | 1,068,028         |
|                                | 2210302        | Accommodation + Domestic                                                      | 400,000                        | 780,000             | 780,000                        | 706,134             | 776,747                    | 854,422           |
|                                | 2210303        | Daily Subsistence Allowances                                                  | 1,000,000                      | 780,000             | 780,000                        | 706,134             | 776,747                    | 854,422           |
|                                | <b>2210700</b> | <b>Training Expenses</b>                                                      | <b>1,150,000</b>               | <b>1,803,750</b>    | <b>1,403,750</b>               | <b>1,270,815</b>    | <b>1,397,897</b>           | <b>1,537,686</b>  |
|                                | 2210708        | Trainer allowance-protocol officers                                           | 700,000                        | 1,170,000           | 770,000                        | 697,081             | 766,789                    | 843,468           |
|                                | 2210710        | Accommodation                                                                 | 450,000                        | 633,750             | 633,750                        | 573,734             | 631,107                    | 694,218           |
|                                | <b>2210800</b> | <b>Hospitality Supplies and Services</b>                                      | <b>600,000</b>                 | <b>877,500</b>      | <b>877,500</b>                 | <b>794,401</b>      | <b>873,841</b>             | <b>961,225</b>    |
|                                | 2210801        | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 600,000                        | 877,500             | 877,500                        | 794,401             | 873,841                    | 961,225           |
|                                | <b>2211100</b> | <b>Office and General Supplies and Services</b>                               | <b>1,223,570</b>               | <b>2,265,481</b>    | <b>2,896,971</b>               | <b>2,622,628</b>    | <b>2,884,891</b>           | <b>3,173,380</b>  |
|                                | 2211101        | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 593,120                        | 1,553,292           | 1,553,292                      | 1,406,195           | 1,546,815                  | 1,701,496         |
|                                | 2211102        | Supplies and Accessories for Computers and Printers                           | 255,000                        | 346,125             | 346,125                        | 313,347             | 344,682                    | 379,150           |
|                                | 2211103        | Sanitary and cleaning materials,                                              | 375,450                        | 366,064             | 997,554                        | 903,086             | 993,395                    | 1,092,734         |
|                                | <b>2211200</b> | <b>Fuel Oil and Lubricants</b>                                                | <b>650,000</b>                 | <b>642,734</b>      | <b>642,734</b>                 | <b>581,867</b>      | <b>640,054</b>             | <b>704,059</b>    |
|                                | 2211201        | Refined Fuels and Lubricants for Transport                                    | 650,000                        | 642,734             | 642,734                        | 581,867             | 640,054                    | 704,059           |
|                                | <b>2211300</b> | <b>Other Operating Expenses</b>                                               | <b>500,000</b>                 | <b>682,500</b>      | <b>682,500</b>                 | <b>617,867</b>      | <b>679,654</b>             | <b>747,619</b>    |
|                                | 2211399        | Fields visits & Project supervision                                           | -                              | 682,500             | 682,500                        | 617,867             | 679,654                    | 747,619           |
|                                | 2211399        | Publicity                                                                     | 500,000                        | -                   | -                              | -                   | -                          | -                 |
|                                | <b>2220100</b> | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>           | <b>670,445</b>                 | <b>848,681</b>      | <b>1,012,681</b>               | <b>916,780</b>      | <b>1,008,458</b>           | <b>1,109,304</b>  |
|                                | 2220101        | Maintenance Expenses + Motor Vehicles                                         | 670,445                        | 848,681             | 1,012,681                      | 916,780             | 1,008,458                  | 1,109,304         |
|                                |                | <b>Acquisition of Non Financial Assets</b>                                    | <b>5,209,489</b>               | <b>1,263,840</b>    | <b>1,940,040</b>               | <b>1,756,418</b>    | <b>1,932,060</b>           | <b>2,125,266</b>  |
|                                | <b>3111000</b> | <b>Purchase of Office Furniture and General Equipment</b>                     | <b>2,209,489</b>               | <b>1,263,840</b>    | <b>1,940,040</b>               | <b>1,756,418</b>    | <b>1,932,060</b>           | <b>2,125,266</b>  |
|                                | 3111001        | Purchase of Office Furniture and Fittings                                     | 678,559                        | 453,791             | 1,129,991                      | 1,022,981           | 1,125,279                  | 1,237,807         |
|                                | 3111002        | Purchase of Computers, Printers and other IT Equipment                        | 780,565                        | 468,443             | 468,443                        | 424,081             | 466,489                    | 513,138           |

| 14. The Governorship |          |                                                                                |                                |                     |                                |                     |                            |                    |
|----------------------|----------|--------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------------|
| DEPARTMENT           | GFS CODE | TITLE AND DETAILS                                                              | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                    |
|                      |          |                                                                                | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029       |
|                      |          |                                                                                | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.              |
|                      | 3111004  | Purchase of Exchanges and other Communications Equipment-Governor's press unit | 750,365                        | 341,606             | 341,606                        | 309,356             | 340,292                    | 374,321            |
|                      | 3111005  | Purchase of Photocopiers                                                       | -                              | -                   | -                              | -                   | -                          | -                  |
|                      | 3111100  | Purchase of Specialised Plant, Equipment and Machinery                         | 3,000,000                      | -                   | -                              | -                   | -                          | -                  |
|                      | 3111112  | Purchase of Software-Project management system                                 | 3,000,000                      | -                   | -                              | -                   | -                          | -                  |
|                      |          | <b>Sub Total</b>                                                               | <b>11,903,504</b>              | <b>10,919,486</b>   | <b>11,991,176</b>              | <b>10,855,712</b>   | <b>11,941,283</b>          | <b>13,135,412</b>  |
|                      |          | <b>Gross Recurrent Expenditure Kshs.</b>                                       | <b>374,048,916</b>             | <b>352,930,391</b>  | <b>353,731,177</b>             | <b>347,481,286</b>  | <b>382,229,415</b>         | <b>418,802,390</b> |
|                      |          | Summary of Expenditure by Economic Classification                              |                                |                     |                                |                     |                            |                    |
|                      |          | Compensation to Employees                                                      | 173,324,779                    | 185,239,695         | 187,239,695                    | 194,456,508         | 213,902,159                | 235,292,375        |
|                      |          | Use of Goods and Services                                                      | 146,776,848                    | 149,391,459         | 124,981,827                    | 130,878,488         | 143,966,337                | 156,713,005        |
|                      |          | Acquisition of Non-Financial Assets                                            | 41,936,294                     | 8,291,527           | 38,412,981                     | 12,142,871          | 13,357,158                 | 14,692,874         |
|                      |          | Grants, Transfers and Subsidies                                                | 12,010,995                     | 10,007,710          | 3,096,674                      | 10,003,419          | 11,003,761                 | 12,104,137         |
|                      |          | <b>Total Recurrent Expenditure</b>                                             | <b>374,048,916</b>             | <b>352,930,391</b>  | <b>353,731,177</b>             | <b>347,481,286</b>  | <b>382,229,415</b>         | <b>418,802,390</b> |

### Itemized development

| 13. The Governorship Office                |                  |                                            |          |                     |                                |                     |                                |                     |                               |                   |
|--------------------------------------------|------------------|--------------------------------------------|----------|---------------------|--------------------------------|---------------------|--------------------------------|---------------------|-------------------------------|-------------------|
| COUNTY<br>DEVELOPMENT<br>BUDGET            | GFS<br>CODE      | TITLE AND<br>DETAILS                       | STATUS   | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET<br>ESTIMATES |                   |
|                                            |                  |                                            |          | FY 2024/2025        | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028                  | FY 2028/2029      |
|                                            |                  |                                            |          | Kshs                | Kshs                           | Kshs                | Kshs                           | Kshs                | Kshs                          | Kshs              |
| <b>Programme: Disaster Risk Management</b> |                  |                                            |          |                     |                                | -                   |                                | -                   |                               |                   |
| <b>Disaster Preparedness</b>               | 3110299          | Construction of disaster management centre | On going | 10,000,000          | 15,449,055                     | 20,000,000          | 4,678,395                      | 16,269,710          | 17,896,681                    | 19,686,349        |
|                                            | 3110504          | Installation of lightning arrestors        | ongoing  | 8,000,000           | 6,000,000                      | -                   | 9,942,978                      | 5,000,000           | 5,500,000                     | 6,050,000         |
|                                            | 3111106          | Disaster Risk Preparedness                 | New      | 10,000,000          | 5,000,000                      | 8,000,000           | 2,108,917                      | 10,000,000          | 11,000,000                    | 12,100,000        |
|                                            | <b>Sub Total</b> |                                            |          | <b>28,000,000</b>   | <b>26,449,055</b>              | <b>28,000,000</b>   | <b>16,730,290</b>              | <b>31,269,710</b>   | <b>34,396,681</b>             | <b>37,836,349</b> |
|                                            | <b>Total</b>     |                                            |          | <b>28,000,000</b>   | <b>26,449,055</b>              | <b>28,000,000</b>   | <b>16,730,290</b>              | <b>31,269,710</b>   | <b>34,396,681</b>             | <b>37,836,349</b> |

## 15. County Law Office

### A. Vision

To be the best public legal provider and promote democratic principles and accountability in a 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.

services. It will focus on enhancing disaster preparedness, mitigation and response to reduce vulnerability and improve resilience to shocks.

### C. Performance Overview and Rationale Funding

#### Brief description of mandate.

The County Law Office provides legal advisory services, legislative drafting, litigation management, legal audits, and coordination of gazettement and publication of laws to ensure legal compliance across county departments.

#### Key Achievement Highlights.

During FY 2024/2025, the Office developed and reviewed legislation and policies, strengthened alignment with national laws, collaborated with the County Assembly on enactment of laws and partnered with justice-sector stakeholders and international partners to build institutional capacity.

#### Constraints and challenges in Budget Implementation.

The effective functioning of any department depends on adequate resources and proper planning. However, challenges such as insufficient office accommodation, supplies, equipment, and modern technology have hindered smooth operations, leading to delays and reduced productivity. Additionally, budget cuts have negatively affected the implementation of programmes, forcing some activities to be scaled down or postponed.

#### Lesson Learnt and Recommendations.

To address these issues, the department should be allocated sufficient funds and resources to support its operations. Timely approval of planning documents is also essential to allow

adequate time for effective implementation of programmes.

In conclusion, improving resource allocation and ensuring timely planning will enhance the department's efficiency and ability to achieve its objectives.

#### D. Strategic Objectives

##### CP 47: General Administration and Support Services

To increase efficient and effectiveness of legal Services

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.216,336,607** For the FY 2026/27, **Ksh.65,358,492** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.71,894,341** and **Ksh.79,083,775** respectively.

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

| Programme                                          | Sub-programme                   | objective                                                                | Outcome                                | Key Output                         | Performance Indicators                     | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|----------------------------------------------------|---------------------------------|--------------------------------------------------------------------------|----------------------------------------|------------------------------------|--------------------------------------------|------------------------|------------------------------|---------------|---------------|
| <b>General Administration and Support Services</b> | 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 | 100%                   | 100%                         | 100%          | 100%          |

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

| County Programme (CP)                              | County Sub Programme (CSP)               | Budget Estimates  | Revised Budget Estimates | Budget Estimates  | 1st Revised Budget Estimates | Budget Estimates  | Projections       |                   |
|----------------------------------------------------|------------------------------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|-------------------|-------------------|
|                                                    |                                          | FY 2024/2025      | FY 2024/2025             | FY 2025/2026      | FY 2025/2026                 | FY 2026/2027      | FY 2027/2028      | FY 2028/2029      |
|                                                    |                                          | Kshs.             | Kshs.                    | Kshs.             | Kshs.                        | Kshs.             | Kshs.             | Kshs.             |
| CP 47: General Administration and support services | CSP 47.1: Administrative support service | 85,489,885        | 82,256,594               | 70,364,830        | 67,297,526                   | 65,358,492        | 71,894,341        | 79,083,775        |
| <b>Total Vote</b>                                  |                                          | <b>85,489,885</b> | <b>82,256,594</b>        | <b>70,364,830</b> | <b>67,297,526</b>            | <b>65,358,492</b> | <b>71,894,341</b> | <b>79,083,775</b> |

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

| Expenditure Category                | Budget Estimates  | Revised Budget Estimates | Budget Estimates  | Revised Budget Estimates | Budget Estimates  | Budget Projections |                   |
|-------------------------------------|-------------------|--------------------------|-------------------|--------------------------|-------------------|--------------------|-------------------|
|                                     | FY 2024/2025      | FY 2024/2025             | FY 2025/2026      | FY 2025/2026             | FY 2026/2027      | FY 2027/2028       | FY 2028/2029      |
|                                     | Kshs.             | Kshs.                    | Kshs.             | Kshs.                    | Kshs.             | Kshs.              | Kshs.             |
| <b>Current Expenditure</b>          | <b>85,489,885</b> | <b>82,256,594</b>        | <b>70,364,830</b> | <b>67,297,526</b>        | <b>65,358,492</b> | <b>71,894,341</b>  | <b>79,083,775</b> |
| Compensation to Employees           | 24,256,836        | 13,074,486               | 15,820,129        | 15,820,129               | 15,591,630        | 17,150,793         | 18,865,872        |
| Use of Goods and Services           | 59,974,195        | 60,203,895               | 53,994,701        | 50,731,299               | 48,766,862        | 53,643,548         | 59,007,903        |
| Acquisition of Non-Financial Assets | 1,258,854         | 8,978,213                | 550,000           | 746,098                  | 1,000,000         | 1,100,000          | 1,210,000         |
| Grants, transfers and subsidies     | -                 | -                        | -                 | -                        | -                 | -                  | -                 |
| <b>Total Expenditure</b>            | <b>85,489,885</b> | <b>82,256,594</b>        | <b>70,364,830</b> | <b>67,297,526</b>        | <b>65,358,492</b> | <b>71,894,341</b>  | <b>79,083,775</b> |

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

| County Programme (CP)                                     | County Sub Programme (CSP)                      | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |                   |
|-----------------------------------------------------------|-------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|-------------------|
|                                                           |                                                 | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.             |
| <b>CP 47: General Administration and support services</b> | <b>CSP 47.1: Administrative support service</b> | <b>85,489,885</b>             | <b>82,256,594</b>                     | <b>70,364,830</b>             | <b>67,297,526</b>                         | <b>65,358,492</b>             | <b>71,894,341</b>                                 | <b>79,083,775</b> |
|                                                           | Compensation to Employees                       | 24,256,836                    | 13,074,486                            | 15,820,129                    | 15,820,129                                | 15,591,630                    | 17,150,793                                        | 18,865,872        |
|                                                           | Use of Goods and Services                       | 59,974,195                    | 60,203,895                            | 53,994,701                    | 50,731,299                                | 48,766,862                    | 53,643,548                                        | 59,007,903        |
|                                                           | Acquisition of Non-Financial Assets             | 1,258,854                     | 8,978,213                             | 550,000                       | 746,098                                   | 1,000,000                     | 1,100,000                                         | 1,210,000         |
|                                                           | Grants, transfers and subsidies                 | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -                 |
| <b>Total Vote</b>                                         |                                                 | <b>85,489,885</b>             | <b>82,256,594</b>                     | <b>70,364,830</b>             | <b>67,297,526</b>                         | <b>65,358,492</b>             | <b>71,894,341</b>                                 | <b>79,083,775</b> |

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

| NO. | Designation         | Job Group | Staff No | FY 2026/2027      | Projection 2027/2028 | Projection 2028/2029 |
|-----|---------------------|-----------|----------|-------------------|----------------------|----------------------|
| 1   | County Attorney     | T         | 1        | 5,561,668         | 5,839,751            | 6,131,739            |
| 2   | County Solicitor    | R         | 1        | 2,273,993         | 2,387,693            | 2,507,077            |
| 3   | Legal Counsel       | M         | 3        | 3,589,407         | 3,768,877            | 3,957,321            |
| 4   | Legal Counsel       | L         | 1        | 1,293,605         | 1,358,285            | 1,426,200            |
| 5   | Office Admin        | K         | 1        | 1,088,194         | 1,142,604            | 1,199,734            |
| 6   | Legal Assistant     | J         | 1        | 843,763           | 885,951              | 930,249              |
|     | <b>Sub-Total</b>    |           | <b>8</b> | <b>14,650,630</b> | <b>15,383,162</b>    | <b>16,152,320</b>    |
|     | Temporary Employees |           |          | 941,000           | 941,000              | 941,000              |
|     | <b>Grand Total</b>  |           |          | <b>15,591,630</b> | <b>16,324,162</b>    | <b>17,093,320</b>    |

## Itemized recurrent

| 16. County Law Office |          |                                                                               |                          |                       |                          |                       |                            |                       |
|-----------------------|----------|-------------------------------------------------------------------------------|--------------------------|-----------------------|--------------------------|-----------------------|----------------------------|-----------------------|
| DEPARTMENT            | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES      | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES      | PROJECTED BUDGET ESTIMATES |                       |
|                       |          |                                                                               | FY 2024/2025<br>Kshs.    | FY 2025/2026<br>Kshs. | FY 2025/2026<br>Kshs.    | FY 2026/2027<br>Kshs. | FY 2027/2028<br>Kshs.      | FY 2028/2029<br>Kshs. |
|                       |          | Compensation to Employees                                                     | 13,074,486               | 15,820,129            | 15,820,129               | 15,591,630            | 17,150,793                 | 18,865,872            |
|                       | 2110100  | Basic salary+ Permanent Employees                                             | 7,486,644                | 9,058,839             | 9,058,839                | 9,021,724             | 9,923,896                  | 10,916,286            |
|                       | 2110101  | Basic Salary civil services                                                   | 7,486,644                | 9,058,839             | 9,058,839                | 9,021,724             | 9,923,896                  | 10,916,286            |
|                       | 2110200  | Basic Wages - Temporary Employees                                             | 1,358,763                | 1,644,103             | 1,644,103                | 941,000               | 1,035,100                  | 1,138,610             |
|                       | 2110202  | Casual Labour - Others                                                        | 1,358,763                | 1,644,103             | 1,644,103                | 941,000               | 1,035,100                  | 1,138,610             |
|                       | 2110300  | Personal Allowance +Paid as Part of Salary                                    | 3,824,512                | 4,627,661             | 4,627,661                | 5,090,427             | 5,599,470                  | 6,159,417             |
|                       | 2110301  | House Allowance                                                               | 2,187,600                | 2,646,996             | 2,646,996                | 2,911,696             | 3,202,865                  | 3,523,152             |
|                       | 2110314  | Transport Allowance                                                           | 1,574,784                | 1,905,489             | 1,905,489                | 2,096,038             | 2,305,642                  | 2,536,206             |
|                       | 2110315  | Extraneous Allowance                                                          | -                        | -                     | -                        | -                     | -                          | -                     |
|                       | 2110320  | Leave Allowance                                                               | 62,128                   | 75,176                | 75,176                   | 82,694                | 90,963                     | 100,059               |
|                       | 2120100  | Employer Contributions to Compulsory National Social Security Schemes         | 404,567                  | 489,526               | 489,526                  | 538,479               | 592,326                    | 651,559               |
|                       | 2120103  | pension                                                                       | 235,832                  | 285,357               | 285,357                  | 313,893               | 345,282                    | 379,810               |
|                       | 2120103  | Housing Levy                                                                  | 168,735                  | 204,169               | 204,169                  | 224,586               | 247,044                    | 271,749               |
|                       | 2210000  | Use of Goods and Services                                                     | 60,203,895               | 53,994,701            | 50,731,299               | 48,766,862            | 53,643,548                 | 59,007,903            |
|                       | 2210200  | Communication Supplies and Services                                           | 214,991                  | 214,990               | -                        | 236,489               | 260,138                    | 286,152               |
|                       | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                         | 138,305                  | 128,305               | -                        | 141,136               | 155,249                    | 170,774               |
|                       | 2210203  | Courier and Postal Services                                                   | 76,686                   | 86,685                | -                        | 95,354                | 104,889                    | 115,378               |
|                       | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 2,602,230                | 2,602,230             | 1,502,230                | 5,700,000             | 6,270,000                  | 6,897,000             |
|                       | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 1,026,918                | 1,026,918             | 526,918                  | 1,300,000             | 1,430,000                  | 1,573,000             |
|                       | 2210302  | Accommodation + Domestic                                                      | 584,429                  | 584,429               | 384,429                  | 1,500,000             | 1,650,000                  | 1,815,000             |
|                       | 2210303  | Daily Subsistence Allowances                                                  | 990,883                  | 990,883               | 590,883                  | 2,900,000             | 3,190,000                  | 3,509,000             |
|                       | 2210500  | Printing , Advertising and Information Supplies and Services                  | 910,892                  | 480,892               | 235,443                  | 49,994                | 54,993                     | 60,493                |
|                       | 2210502  | Publishing and Printing Services                                              | 835,443                  | 435,443               | 235,443                  | -                     | -                          | -                     |
|                       | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                        | 75,449                   | 45,449                | -                        | 49,994                | 54,993                     | 60,493                |
|                       | 2210700  | Training Expenses                                                             | 1,000,085                | 810,085               | 3,494,047                | 1,270,000             | 1,397,000                  | 1,536,700             |
|                       | 2210708  | Trainer allowance                                                             | 474,504                  | 374,504               | 1,274,504                | 600,000               | 660,000                    | 726,000               |
|                       | 2210710  | Accommodation                                                                 | 419,543                  | 319,543               | 2,219,543                | 450,000               | 495,000                    | 544,500               |
|                       | 2210711  | Tuition fees                                                                  | 106,038                  | 116,038               | -                        | 220,000               | 242,000                    | 266,200               |
|                       | 2210800  | Hospitality Supplies and Services                                             | 1,085,612                | 800,000               | 659,700                  | -                     | -                          | -                     |
|                       | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 627,970                  | 500,000               | 359,700                  | -                     | -                          | -                     |
|                       | 2210802  | Board, committees, conferences & seminars                                     | 457,642                  | 300,000               | 300,000                  | -                     | -                          | -                     |
|                       | 2211100  | Office and General Supplies and Services                                      | 563,653                  | 250,000               | 3,250,000                | -                     | -                          | -                     |
|                       | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 563,653                  | 250,000               | 3,250,000                | -                     | -                          | -                     |
|                       | 2211300  | Other Operating Expenses                                                      | 53,026,432               | 48,336,504            | 41,089,879               | 41,510,379            | 45,661,417                 | 50,227,559            |
|                       | 2211306  | Membership Fees, Dues and Subscriptions to                                    | 160,000                  | 100,000               | 100,000                  | 110,000               | 121,000                    | 133,100               |

| 16. County Law Office |          |                                                          |                          |                  |                          |                  |                            |              |
|-----------------------|----------|----------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT            | GFS CODE | TITLE AND DETAILS                                        | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                       |          |                                                          | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                       |          |                                                          | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                       |          | Professional and Trade Bodies                            |                          |                  |                          |                  |                            |              |
|                       | 2211308  | Legal dues/fees and Arbitration                          | 48,326,554               | 45,325,684       | 40,079,059               | 37,128,477       | 40,841,325                 | 44,925,457   |
|                       | 2211310  | Contracted Professional Services                         | 4,010,820                | 2,610,820        | 910,820                  | 2,871,902        | 3,159,092                  | 3,475,001    |
|                       | 2211329  | Policy Development- Legislative Drafting and Development | 529,058                  | -                | -                        | -                | -                          | -            |
|                       | 2211399  | Preparation of Planning Documents                        | -                        | 300,000          | -                        | 1,400,000        | 1,540,000                  | 1,694,000    |
|                       | 2211200  | Fuel Oil and Lubricants                                  | 800,000                  | 500,000          | 500,000                  | -                | -                          | -            |
|                       | 2211201  | Refined Fuels and Lubricants for Transport               | 800,000                  | 500,000          | 500,000                  | -                | -                          | -            |
|                       |          | Acquisition of Non-Financial Assets                      | 8,978,213                | 550,000          | 746,098                  | 1,000,000        | 1,100,000                  | 1,210,000    |
|                       | 3111000  | Purchase of Office Furniture and General Equipment       | 978,213                  | 550,000          | 746,098                  | 1,000,000        | 1,100,000                  | 1,210,000    |
|                       | 3111001  | Purchase of Office Furniture and Fittings                | -                        | -                | -                        | -                | -                          | -            |
|                       | 3111002  | Purchase of Computers, Printers and other IT Equipment   | 978,213                  | 550,000          | 746,098                  | 1,000,000        | 1,100,000                  | 1,210,000    |
|                       | 3110700  | Purchase of Vehicles and Other Transport Equipment       | 8,000,000                | -                | -                        | -                | -                          | -            |
|                       | 3110701  | Purchase of Motor vehicle                                | 8,000,000                | -                | -                        | -                | -                          | -            |
|                       |          | Sub Total                                                | 82,256,594               | 70,364,830       | 67,297,526               | 65,358,492       | 71,894,341                 | 79,083,775   |
|                       |          | Summary of Expenditure by Economic Classification        |                          |                  |                          |                  |                            |              |
|                       |          | Compensation to Employees                                | 13,074,486               | 15,820,129       | 15,820,129               | 15,591,630       | 17,150,793                 | 18,865,872   |
|                       |          | Use of Goods and Services                                | 60,203,895               | 53,994,701       | 50,731,299               | 48,766,862       | 53,643,548                 | 59,007,903   |
|                       |          | Acquisition of Non-Financial Assets                      | 8,978,213                | 550,000          | 746,098                  | 1,000,000        | 1,100,000                  | 1,210,000    |
|                       |          | Total Recurrent Expenditure                              | 82,256,594               | 70,364,830       | 67,297,526               | 65,358,492       | 71,894,341                 | 79,083,775   |

## 16. Department of Strategic Partnerships and Digital Economy

### A. Vision

To forge sustainable digital transformation and foster strategic 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 for Funding

#### Brief description of mandate.

The mandate of the Department of Strategic Partnerships and Digital Economy is derived from H.E. the Governor's Executive Order No. 1/2023. The Department is responsible for the formulation of policies and legal frameworks that facilitate the effective and innovative use of Information, Communication and Technology (ICT) resources.

Additionally, the Department identifies, develops, and promotes multi-sectoral strategic partnerships, while ensuring integration and mainstreaming of Sustainable Development Goals (SDGs) within County programmes and projects.

#### Key Achievements Highlights.

#### Strategic Partnerships and Resource Mobilization

The county has achieved significant progress in mobilizing resources, strengthening partnerships, and advancing strategic development initiatives aimed at transforming Busia into a vibrant and inclusive urban and economic hub. A landmark achievement was the securing of a USD 4.3 million grant from the Government of Denmark through UN-Habitat, which will support the development of Busia border town into a modern metropolis, enhancing infrastructure, urban planning, and service delivery.

In line with efforts to improve essential services, the county submitted a USD 10 million (KSh 1.9 billion) proposal to the United Nations Capital Development Fund for the enhancement of water and sewerage infrastructure in Busia Municipality. This initiative aims to address critical urban service gaps, promote public health, and create a more sustainable urban environment.

The county also negotiated the acquisition of 50 computers from Stanbic Bank to support digital literacy training at the Busia Vocational Training Centre, equipping youth and community members with essential skills for the modern economy. Complementing this, KSh 59 million in funding was secured from USAID to enhance agricultural productivity and improve household incomes for small-scale farmers, thereby strengthening food security and economic resilience.

Strategic partnerships have been reinforced through the development and signing of Memoranda of Understanding (MoUs) with key institutions, including the Kenya Red Cross Society, Alupe University, UN-Habitat, Stanbic Bank, and SHOFCO. These collaborations have facilitated resource mobilization, technical support, and capacity-building initiatives across multiple sectors.

In addition, the county has invested in capacity building for youth and entrepreneurs, training over 100 participants in digital skills through the KCB 2Jiajiri Programme, empowering them to leverage technology for business development and innovation. The county has also provided strategic support in policy development, contributing to the formulation of the County Gender Policy and the County Disaster Risk Management Policy (2024), which provide frameworks for inclusive development, social protection, and resilience-building.

Through these integrated efforts in resource mobilization, strategic partnerships, youth empowerment, and policy development, the county continues to drive sustainable socio-economic transformation, positioning Busia as a model for urban growth, innovation, and inclusive development.

### **ICT Infrastructure and Digital Economy**

The county has made remarkable strides in leveraging information and communication technology (ICT) to enhance service delivery, streamline operations, and promote economic growth across key sectors. One of the department's notable achievements is the 70% automation of own-source revenue collection across county departments, which has improved efficiency, transparency, and accountability in financial management.

In a bid to strengthen data security and reliability, critical county services were successfully migrated to the National Cloud Infrastructure at Konza Technopolis. Complementing this, the refurbishment of the Bukhalalire ICT Hub has enhanced access to digital services while

creating employment opportunities for residents. Furthermore, the department initiated the procurement of an ICT Digital Hub at the Matayos Vocational Training Centre, expanding digital infrastructure and learning opportunities for the community.

To identify and address technological gaps, the department conducted a comprehensive ICT gap analysis across health facilities and county departments, laying the groundwork for targeted interventions. Staff capacity-building sessions were carried out to enhance technical and operational efficiency, ensuring that personnel are well-equipped to maximize the benefits of digital systems. These initiatives were extended to the agriculture and livestock sectors, where training programmes on multiple digital platforms enhanced system adoption and utilization, thereby improving productivity and service delivery.

Significant progress was made in digital livestock management through the operationalization of the Mifugo 360 Application. Veterinary and animal health personnel were trained in its use, enabling improved livestock identification, tracking, and data management. Similarly, the implementation of the Foot and Mouth Disease (FMD) vaccination programme was strengthened through training on the Helium Mezzanineware system, facilitating efficient subsidy management and voucher redemption.

Integration of agriculture and finance was also enhanced through training of SACCOs and Farmer Producer Organizations (FPOs) on the AMTECH system, improving access to digital financial services and enabling data-driven decision-making. Additionally, the Know Your Farmer (KYF) platform was utilized to digitize farmer data, supporting continuous registration and more effective agricultural planning and service delivery.

The department also achieved full compliance with data protection regulations, registering itself as both a Data Controller and Data Processor with the Office of the Data Protection Commissioner. Capacity-building efforts extended to agripreneurs and stakeholders through training on the Agripreneur Business Accelerator Platform (AGP-BA), including Programme Management Systems (PMS), thereby promoting entrepreneurship, innovation, and value chain development.

Through these integrated digital initiatives, the county has strengthened operational efficiency, improved service delivery, enhanced data security, and empowered stakeholders across agriculture, livestock, and ICT sectors, positioning itself as a leader in digital transformation and innovation.

## **Constraints and challenges in Budget Implementation.**

### **i. Inadequate Budget Allocation**

- Limited funding has constrained implementation of ICT infrastructure projects, automation initiatives, and capacity-building programmes.
- There is need for increased budget allocation to support operational requirements including office space, mobility, tools, and development of critical policy frameworks such as the County Resource Mobilization Strategy.

### **ii. Infrastructure and Office Space Limitations**

- Inadequate office space and working tools negatively affect staff productivity.
- Outdated ICT infrastructure and weak network systems hinder efficient service delivery.

### **iii. Human Resource Gaps**

- The Department operates with limited staff, affecting its capacity to effectively implement strategic programmes.
- Planned interventions include targeted staff capacity building based on training needs assessments.

### **Emerging Issues**

- Increasing demand for digital services and automation across County departments
- Need for enhanced cybersecurity and data protection frameworks
- Growing importance of digital economy initiatives and innovation hubs
- Rising demand for structured resource mobilization and donor coordination mechanisms

### **Medium-Term Priorities (2026/27–2027/28)**

In the FY 2026/2027 and the medium term, the Department will focus on strengthening strategic partnerships and resource mobilization to leverage external financing and technical support for County programmes.

Priority will be placed on expanding ICT infrastructure, automating County systems, and promoting digital government to enhance efficiency, transparency, and service delivery.

The Department will further promote digital inclusion, innovation, and growth of the digital economy by supporting the establishment and operationalization of ICT hubs, development of

e-commerce platforms, strengthening data management systems, and improving citizen access to digital services.

#### D. Strategic Objectives

##### CP 48: General Administration and Support Services

To enhance coordination and efficiency in ICT services and strategic partnerships

##### CP 49: Information Communication

To increase access to ICT services and promote digital transformation

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.418,745,995** For the FY 2026/27, **Ksh.126,509,364** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.139,160,300** and **Ksh.153,076,330** respectively.

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

| Programme                                          | Sub-programme                   | objective                                                                | Outcome                                | Key Output                                        | Performance Indicators                          | Baseline FY 2025 /2026 | Planned Target FY 2026 /2027 | FY 2027 /2028 | FY 2028 /2029 |
|----------------------------------------------------|---------------------------------|--------------------------------------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------------------------|------------------------|------------------------------|---------------|---------------|
| <b>General Administration and Support Services</b> | 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      | 100%                   | 100%                         | 100%          | 100%          |
| <b>Information Communication Technology</b>        | 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 | 1                      | 1                            | 1             | 1             |
|                                                    | Revenue Automation              | To improve on own source revenue                                         | Improved Revenue collection            | Increased own source revenue                      | No. of revenue automation systems established   | 1                      | 1                            | 1             | 1             |

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

| County Programme (CP)                              | County Sub Programme (CSP)               | Budget Estimates  | Revised Budget Estimates | Budget Estimates  | 1st Revised Budget Estimates | Budget Estimates   | Projections        |                    |
|----------------------------------------------------|------------------------------------------|-------------------|--------------------------|-------------------|------------------------------|--------------------|--------------------|--------------------|
|                                                    |                                          | FY 2024/2025      | FY 2024/2025             | FY 2025/2026      | FY 2025/2026                 | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                                    |                                          | Kshs.             | Kshs.                    | Kshs.             | Kshs.                        | Kshs.              | Kshs.              | Kshs.              |
| CP 48: General Administration and support services | CSP 48.1: Administrative support service | 48,076,677        | 58,960,335               | 55,743,937        | 51,678,603                   | 55,559,364         | 61,115,300         | 67,226,830         |
| CP 49: Information Communication Technology        | CSP 49.1: ICT                            | 6,000,000         | 6,000,000                | 8,000,000         | 10,994,000                   | 70,950,000         | 78,045,000         | 85,849,500         |
| <b>Total Vote</b>                                  |                                          | <b>54,076,677</b> | <b>64,960,335</b>        | <b>63,743,937</b> | <b>62,672,603</b>            | <b>126,509,364</b> | <b>139,160,300</b> | <b>153,076,330</b> |

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

| Expenditure Category                | Budget Estimates  | Revised Budget Estimates | Budget Estimates  | Revised Budget Estimates | Budget Estimates   | Budget Projections |                    |
|-------------------------------------|-------------------|--------------------------|-------------------|--------------------------|--------------------|--------------------|--------------------|
|                                     | FY 2024/2025      | FY 2024/2025             | FY 2025/2026      | FY 2025/2026             | FY 2026/2027       | FY 2027/2028       | FY 2028/2029       |
|                                     | Kshs.             | Kshs.                    | Kshs.             | Kshs.                    | Kshs.              | Kshs.              | Kshs.              |
| <b>Current Expenditure</b>          | <b>48,076,677</b> | <b>58,960,335</b>        | <b>55,743,937</b> | <b>51,678,603</b>        | <b>55,559,364</b>  | <b>61,115,300</b>  | <b>67,226,830</b>  |
| Compensation to Employees           | 22,702,021        | 24,168,957               | 25,100,548        | 29,159,980               | 35,679,743         | 39,247,717         | 43,172,489         |
| Use of Goods and Services           | 22,824,656        | 30,123,097               | 28,642,689        | 21,820,179               | 16,940,985         | 18,635,084         | 20,498,592         |
| Acquisition of Non-Financial Assets | 2,550,000         | 4,668,281                | 2,000,700         | 698,444                  | 2,938,636          | 3,232,500          | 3,555,750          |
| Grants, transfers and subsidies     | -                 | -                        | -                 | -                        | -                  | -                  | -                  |
| <b>Capital Expenditure</b>          | <b>6,000,000</b>  | <b>6,000,000</b>         | <b>8,000,000</b>  | <b>10,994,000</b>        | <b>70,950,000</b>  | <b>78,045,000</b>  | <b>85,849,500</b>  |
| Acquisition of Non-Financial Assets | 6,000,000         | 6,000,000                | 8,000,000         | 10,994,000               | 70,950,000         | 78,045,000         | 85,849,500         |
| <b>Total Expenditure</b>            | <b>54,076,677</b> | <b>64,960,335</b>        | <b>63,743,937</b> | <b>62,672,603</b>        | <b>126,509,364</b> | <b>139,160,300</b> | <b>153,076,330</b> |

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

| County Programme (CP)                              | County Sub Programme (CSP)               | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |                    |
|----------------------------------------------------|------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|--------------------|
|                                                    |                                          | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.              |
| CP 48: General Administration and support services | CSP 48.1: Administrative support service | 48,076,677                    | 58,960,335                            | 55,743,937                    | 51,678,603                                | 55,559,364                    | 61,115,300                                        | 67,226,830         |
|                                                    | Compensation to Employees                | 22,702,021                    | 24,168,957                            | 25,100,548                    | 29,159,980                                | 35,679,743                    | 39,247,717                                        | 43,172,489         |
|                                                    | Use of Goods and Services                | 22,824,656                    | 30,123,097                            | 28,642,689                    | 21,820,179                                | 16,940,985                    | 18,635,084                                        | 20,498,592         |
|                                                    | Acquisition of Non-Financial Assets      | 2,550,000                     | 4,668,281                             | 2,000,700                     | 698,444                                   | 2,938,636                     | 3,232,500                                         | 3,555,750          |
|                                                    | Grants, transfers and subsidies          | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -                  |
| CP 49: Information Communication Technology        | CSP 48.1: ICT                            | 6,000,000                     | 6,000,000                             | 8,000,000                     | 10,994,000                                | 70,950,000                    | 78,045,000                                        | 85,849,500         |
|                                                    | Acquisition of Non-Financial Assets      | 6,000,000                     | 6,000,000                             | 8,000,000                     | 10,994,000                                | 70,950,000                    | 78,045,000                                        | 85,849,500         |
| <b>Total Vote</b>                                  |                                          | <b>54,076,677</b>             | <b>64,960,335</b>                     | <b>63,743,937</b>             | <b>62,672,603</b>                         | <b>126,509,364</b>            | <b>139,160,300</b>                                | <b>153,076,330</b> |

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

| No. | Designation                         | Job Group | No        | FY 2026/2027      | Projection 2027/2028 | Projection 2028/2029 |
|-----|-------------------------------------|-----------|-----------|-------------------|----------------------|----------------------|
| 1   | Member - County Executive Committee | T         | 1         | 4,021,476         | 4,222,550            | 4,433,677            |
| 2   | Chief officer                       | S         | 1         | 2,878,074         | 3,021,978            | 3,173,077            |
| 3   | Director- ICT                       | R         | 1         | 1,203,373         | 1,263,542            | 1,326,719            |
| 4   | Director Resource Mobilization      | R         | 1         | 1,203,373         | 1,263,542            | 1,326,719            |
| 5   | Director-Strategic partnerships     | R         | 1         | 1,203,373         | 1,263,542            | 1,326,719            |
| 6   | Deputy Director of ICT              | Q         | 1         | 1,940,866         | 2,037,909            | 2,139,805            |
| 7   | Assistant Director ICT              | P         | 1         | 2,160,100         | 2,268,105            | 2,381,510            |
| 8   | Chief ICT Officer                   | M         | 1         | 1,379,388         | 1,448,357            | 1,520,775            |
| 9   | Systems Analyst [3]                 | M         | 1         | 1,379,388         | 1,448,357            | 1,520,775            |
| 10  | Senior ICT Officer                  | L         | 3         | 2,832,681         | 2,974,315            | 3,123,031            |
| 11  | ICT Officer                         | K         | 4         | 3,474,047         | 3,647,749            | 3,830,137            |
| 12  | ICT Officer II                      | J         | 4         | 6,067,961         | 6,371,359            | 6,689,927            |
| 13  | Technologist II                     | H         | 2         | 3,405,643         | 3,575,925            | 3,754,721            |
|     | <b>Sub-Total</b>                    |           | <b>22</b> | <b>33,149,743</b> | <b>34,807,230</b>    | <b>36,547,592</b>    |
|     | Temporary Employees                 |           |           | 2,530,000         | 2,530,000            | 2,530,000            |
|     | <b>Grand Total</b>                  |           |           | <b>35,679,743</b> | <b>37,337,230</b>    | <b>39,077,592</b>    |

### Itemized recurrent

| 17. Strategic Partnerships and Digital Economy |          |                                                                       |                          |                  |                          |                  |                            |              |
|------------------------------------------------|----------|-----------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                     | GFS CODE | TITLE AND DETAILS                                                     | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                |          |                                                                       | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                |          |                                                                       | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                                |          | Compensation to Employees                                             | 24,168,957               | 25,100,548       | 29,159,980               | 35,679,743       | 39,247,717                 | 43,172,489   |
|                                                | 2110100  | Basic salary+ Permanent Employees                                     | 16,023,504               | 17,727,489       | 19,372,329               | 23,142,808       | 25,457,089                 | 28,002,798   |
|                                                | 2110101  | Basic Salary civil services                                           | 16,023,504               | 17,727,489       | 19,372,329               | 23,142,808       | 25,457,089                 | 28,002,798   |
|                                                | 2110200  | Basic Wages - Temporary Employees                                     | 1,500,000                | 800,000          | 2,300,000                | 2,530,000        | 2,783,000                  | 3,061,300    |
|                                                | 2110202  | Casual Labour - Others                                                | 1,500,000                | 800,000          | 2,300,000                | 2,530,000        | 2,783,000                  | 3,061,300    |
|                                                | 2110300  | Personal Allowance +Paid as Part of Salary                            | 5,913,265                | 5,913,265        | 6,777,265                | 9,135,511        | 10,049,062                 | 11,053,968   |
|                                                | 2110301  | House Allowance                                                       | 3,437,400                | 3,437,400        | 4,061,400                | 5,748,060        | 6,322,866                  | 6,955,153    |
|                                                | 2110314  | Transport Allowance                                                   | 2,114,784                | 2,114,784        | 2,354,784                | 2,890,262        | 3,179,288                  | 3,497,217    |
|                                                | 2110315  | Extraneous Allowance                                                  | -                        | -                | -                        | -                | -                          | -            |
|                                                | 2110320  | Leave Allowance                                                       | 361,081                  | 361,081          | 361,081                  | 497,189          | 546,908                    | 601,599      |
|                                                | 2120100  | Employer Contributions to Compulsory National Social Security Schemes | 732,188                  | 659,794          | 710,386                  | 871,424          | 958,566                    | 1,054,423    |
|                                                | 2120103  | pension                                                               | 408,553                  | 291,912          | 304,872                  | 385,359          | 423,895                    | 466,284      |
|                                                | 2120103  | Housing Levy                                                          | 323,635                  | 367,882          | 405,514                  | 486,065          | 534,672                    | 588,139      |
| Strategic Partnership                          | 2210000  | Use of Goods and Services                                             | 15,023,097               | 15,308,354       | 11,116,506               | 7,837,304        | 8,621,034                  | 9,483,138    |
|                                                | 2210100  | Utilities Supplies and Services                                       |                          | -                | 200,000                  | 198,877          | 218,765                    | 240,641      |
|                                                | 2210101  | Electricity Expenses                                                  |                          | -                | 200,000                  | 198,877          | 218,765                    | 240,641      |
|                                                | 2210200  | Communication Supplies and Services                                   | 200,000                  | 200,000          | -                        | 101,123          | 111,235                    | 122,359      |
|                                                | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                 | 100,000                  | 100,000          | -                        | 101,123          | 111,235                    | 122,359      |
|                                                | 2210202  | Internet Connections                                                  | -                        | 100,000          | -                        | -                | -                          | -            |
|                                                | 2210203  | Courier and Postal Services                                           | 100,000                  | -                | -                        | -                | -                          | -            |
|                                                | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs       | 3,400,000                | 2,935,140        | 1,735,140                | 1,635,140        | 1,798,654                  | 1,978,519    |
|                                                | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 900,000                  | 1,050,440        | 550,440                  | 350,440          | 385,484                    | 424,032      |
|                                                | 2210302  | Accommodation + Domestic                                              | 500,000                  | 694,000          | 494,000                  | 494,000          | 543,400                    | 597,740      |
|                                                | 2210303  | Daily Subsistence Allowances                                          | 2,000,000                | 1,190,700        | 690,700                  | 790,700          | 869,770                    | 956,747      |

| 17. Strategic Partnerships and Digital Economy |          |                                                                               |                          |                  |                          |                  |                            |              |
|------------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                     | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                                | 2210400  | <b>Foreign Travel and Subsistence, and Other Transportation Costs</b>         | 1,000,000                | 3,500,000        | 2,000,000                | 2,645,700        | 2,910,270                  | 3,201,297    |
|                                                | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 200,000                  | 1,445,000        | 645,000                  | 880,000          | 968,000                    | 1,064,800    |
|                                                | 2210402  | Accommodation + Foreign                                                       | 300,000                  | 765,700          | 565,700                  | 565,700          | 622,270                    | 684,497      |
|                                                | 2210403  | Daily Subsistence Allowances                                                  | 500,000                  | 1,289,300        | 789,300                  | 1,200,000        | 1,320,000                  | 1,452,000    |
|                                                | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>           | 550,000                  | 450,000          | 250,000                  | 300,000          | 330,000                    | 363,000      |
|                                                | 2210502  | Publishing and Printing Services                                              | 450,000                  | 350,000          | 250,000                  | 250,000          | 275,000                    | 302,500      |
|                                                | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                        | 100,000                  | 100,000          | -                        | 50,000           | 55,000                     | 60,500       |
|                                                | 2210700  | <b>Training Expenses</b>                                                      | -                        | 1,542,916        | 3,142,916                | 812,916          | 894,208                    | 983,628      |
|                                                | 2210708  | Trainer allowance                                                             | -                        | 212,316          | 1,012,316                | 212,316          | 233,548                    | 256,902      |
|                                                | 2210710  | Accommodation                                                                 | -                        | 850,600          | 1,850,600                | 150,600          | 165,660                    | 182,226      |
|                                                | 2210711  | Tuition fees                                                                  | -                        | 480,000          | 280,000                  | 450,000          | 495,000                    | 544,500      |
|                                                | 2210800  | <b>Hospitality Supplies and Services</b>                                      | 1,500,000                | 2,750,000        | 1,491,250                | 533,750          | 587,125                    | 645,838      |
|                                                | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 1,200,000                | 2,025,000        | 1,166,250                | 358,750          | 394,625                    | 434,088      |
|                                                | 2210802  | Board, committees, conferences & seminars                                     | 300,000                  | 725,000          | 325,000                  | 175,000          | 192,500                    | 211,750      |
|                                                | 2211100  | <b>Office and General Supplies and Services</b>                               | 2,673,097                | 1,897,798        | 747,200                  | 409,798          | 450,778                    | 495,856      |
|                                                | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 1,499,998                | 1,199,998        | 500,000                  | 199,998          | 219,998                    | 241,998      |
|                                                | 2211102  | Supplies and Access for Computers and Printers                                | 773,099                  | 350,600          | -                        | 200,600          | 220,660                    | 242,726      |
|                                                | 2211103  | Sanitary and cleaning materials,                                              | 400,000                  | 347,200          | 247,200                  | 9,200            | 10,120                     | 11,132       |
|                                                | 2211200  | <b>Fuel Oil and Lubricants</b>                                                | 1,500,000                | 1,000,000        | 1,250,000                | 500,000          | 550,000                    | 605,000      |
|                                                | 2211201  | Refined Fuels and Lubricants for Transport                                    | 1,500,000                | 1,000,000        | 1,250,000                | 500,000          | 550,000                    | 605,000      |
|                                                | 2211300  | <b>Other Operating Expenses</b>                                               | 3,000,000                | -                | -                        | 200,000          | 220,000                    | 242,000      |
|                                                | 2211306  | Membership fees, dues and subscriptions to professional and trade bodies      |                          |                  |                          | 200,000          | 220,000                    | 242,000      |
|                                                | 2211310  | Contracted Professional Services-Development of SDG reports                   | 3,000,000                | -                | -                        | -                | -                          | -            |
|                                                | 2220100  | <b>Routine Maintenance + Vehicles and Other Transport Equipment</b>           | 500,000                  | 500,000          | 300,000                  | 500,000          | 550,000                    | 605,000      |
|                                                | 2220101  | Maintenance Expenses + Motor Vehicles                                         | 500,000                  | 500,000          | 300,000                  | 500,000          | 550,000                    | 605,000      |
|                                                | 2220200  | <b>Routine Maintenance + Other Assets</b>                                     | 700,000                  | 532,500          | -                        | -                | -                          | -            |
|                                                | 2220210  | Maintenance of Computers, Software, and Networks                              | 700,000                  | 532,500          | -                        | -                | -                          | -            |
|                                                |          | <b>Acquisition of Non-Financial Assets</b>                                    | 4,118,281                | 500,700          | -                        | 1,740,006        | 1,914,007                  | 2,105,407    |
|                                                | 3111000  | <b>Purchase of Office Furniture and General Equipment</b>                     | 2,518,360                | 500,700          | -                        | 1,740,006        | 1,914,007                  | 2,105,407    |
|                                                | 3111001  | Purchase of Office Furniture and Fittings                                     | 1,518,360                | -                | -                        | 702,120          | 772,332                    | 849,565      |
|                                                | 3111002  | Purchase of Computers, Printers and other IT Equipment                        | 1,000,000                | 500,700          | -                        | 1,037,886        | 1,141,675                  | 1,255,842    |
|                                                | 3111100  | <b>Purchase of Specialised Plant, Equipment and Machinery</b>                 | 1,599,921                | -                | -                        | -                | -                          | -            |
|                                                | 3111112  | Purchase of Software                                                          | 1,599,921                | -                | -                        | -                | -                          | -            |
|                                                |          | <b>Sub Total</b>                                                              | 43,310,335               | 40,909,602       | 40,276,486               | 45,257,053       | 49,782,758                 | 54,761,034   |
|                                                | 2210000  | <b>Use of Goods and Services</b>                                              | 4,650,000                | 4,484,335        | 2,584,335                | 3,384,335        | 3,722,769                  | 4,095,045    |

| 17. Strategic Partnerships and Digital Economy |          |                                                                               |                          |                  |                          |                  |                            |              |
|------------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                     | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
| Resource Mobilization                          | 2210200  | Communication Supplies and Services                                           | 100,000                  | 200,000          | -                        | 100,000          | 110,000                    | 121,000      |
|                                                | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                         | 100,000                  | 100,000          | -                        | 100,000          | 110,000                    | 121,000      |
|                                                | 2210202  | Internet Connections                                                          | -                        | 100,000          | -                        | -                | -                          | -            |
|                                                | 2210203  | Courier and Postal Services                                                   | -                        | -                | -                        | -                | -                          | -            |
|                                                | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 2,250,000                | 2,214,335        | 1,314,335                | 1,714,335        | 1,885,769                  | 2,074,345    |
|                                                | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 750,000                  | 713,753          | 313,753                  | 413,753          | 455,128                    | 500,641      |
|                                                | 2210302  | Accommodation + Domestic                                                      | 500,000                  | 451,100          | 451,100                  | 451,100          | 496,210                    | 545,831      |
|                                                | 2210303  | Daily Subsistence Allowances                                                  | 1,000,000                | 1,049,482        | 549,482                  | 849,482          | 934,430                    | 1,027,873    |
|                                                | 2210500  | Printing, Advertising and Information Supplies and Services                   | 500,000                  | 350,000          | 250,000                  | 250,000          | 275,000                    | 302,500      |
|                                                | 2210502  | Publishing and Printing Services                                              | 500,000                  | 350,000          | 250,000                  | 250,000          | 275,000                    | 302,500      |
|                                                | 2210800  | Hospitality Supplies and Services                                             | 1,600,000                | 1,570,000        | 870,000                  | 1,170,000        | 1,287,000                  | 1,415,700    |
|                                                | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | 1,100,000                | 1,120,000        | 620,000                  | 720,000          | 792,000                    | 871,200      |
|                                                | 2210802  | Board, committees, conferences & seminars                                     | 500,000                  | 450,000          | 250,000                  | 450,000          | 495,000                    | 544,500      |
|                                                | 2211100  | Office and General Supplies and Services                                      | 200,000                  | 150,000          | 150,000                  | 150,000          | 165,000                    | 181,500      |
|                                                | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 200,000                  | 150,000          | 150,000                  | 150,000          | 165,000                    | 181,500      |
|                                                |          | Acquisition of Non-Financial Assets                                           | 550,000                  | 500,000          | -                        | 497,880          | 547,668                    | 602,435      |
|                                                | 3111000  | Purchase of Office Furniture and General Equipment                            | 550,000                  | 500,000          | -                        | 497,880          | 547,668                    | 602,435      |
|                                                | 3111001  | Purchase of Office Furniture and Fittings                                     | 250,000                  | -                | -                        | -                | -                          | -            |
|                                                | 3111002  | Purchase of Computers, Printers and other IT Equipment                        | 300,000                  | 500,000          | -                        | 497,880          | 547,668                    | 602,435      |
|                                                |          | Sub Total                                                                     | 5,200,000                | 4,984,335        | 2,584,335                | 3,882,215        | 4,270,437                  | 4,697,480    |
| ICT                                            | 2210000  | Use of Goods and Services                                                     | 10,450,000               | 8,850,000        | 8,119,338                | 5,719,346        | 6,291,281                  | 6,920,409    |
|                                                | 2210200  | Communication Supplies and Services                                           | 5,000,000                | 5,000,000        | 5,000,000                | 2,581,647        | 2,839,812                  | 3,123,793    |
|                                                | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                         | -                        | -                | -                        | 100,000          | 110,000                    | 121,000      |
|                                                | 2210202  | Internet Connections                                                          | 5,000,000                | 5,000,000        | 5,000,000                | 2,481,647        | 2,729,812                  | 3,002,793    |
|                                                | 2210203  | Courier and Postal Services                                                   | -                        | -                | -                        | -                | -                          | -            |
|                                                | 2210300  | Domestic Travel and Subsistence, and Other Transportation Costs               | 1,950,000                | 1,950,000        | 950,000                  | 1,748,675        | 1,923,543                  | 2,115,897    |
|                                                | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)               | 500,000                  | 450,000          | 250,000                  | 450,000          | 495,000                    | 544,500      |
|                                                | 2210302  | Accommodation + Domestic                                                      | 500,000                  | 650,000          | 350,000                  | 451,325          | 496,458                    | 546,103      |
|                                                | 2210303  | Daily Subsistence Allowances                                                  | 950,000                  | 850,000          | 350,000                  | 847,350          | 932,085                    | 1,025,294    |
|                                                | 2210500  | Printing, Advertising and Information Supplies and Services                   | 500,000                  | 350,000          | 250,000                  | 156,200          | 171,820                    | 189,002      |
|                                                | 2210502  | Publishing and Printing Services                                              | 500,000                  | 350,000          | 250,000                  | 156,200          | 171,820                    | 189,002      |
|                                                | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                        | -                        | -                | -                        | -                | -                          | -            |
|                                                | 2210700  | Training Expenses                                                             | -                        | -                | -                        | 735,574          | 809,131                    | 890,045      |
|                                                | 2210708  | Trainer allowance                                                             | -                        | -                | -                        | 140,448          | 154,493                    | 169,942      |
|                                                | 2210710  | Accommodation                                                                 | -                        | -                | -                        | 151,326          | 166,459                    | 183,104      |
|                                                | 2210711  | Tuition fees                                                                  | -                        | -                | -                        | 443,800          | 488,180                    | 536,998      |

| 17. Strategic Partnerships and Digital Economy |          |                                                                               |                          |                  |                          |                  |                            |              |
|------------------------------------------------|----------|-------------------------------------------------------------------------------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| DEPARTMENT                                     | GFS CODE | TITLE AND DETAILS                                                             | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                |          |                                                                               | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                |          |                                                                               | Kshs.                    | Kshs.            | Kshs.                    | Kshs.            | Kshs.                      | Kshs.        |
|                                                | 2210800  | Hospitality Supplies and Services                                             | -                        | -                | -                        | 350,000          | 385,000                    | 423,500      |
|                                                | 2210801  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks         | -                        | -                | -                        | 195,700          | 215,270                    | 236,797      |
|                                                | 2210802  | Board, committees, conferences & seminars                                     | -                        | -                | -                        | 154,300          | 169,730                    | 186,703      |
|                                                | 2211100  | Office and General Supplies and Services                                      | 500,000                  | 150,000          | 150,000                  | 147,250          | 161,975                    | 178,173      |
|                                                | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 500,000                  | 150,000          | 150,000                  | 147,250          | 161,975                    | 178,173      |
|                                                | 2211102  | Supplies and Access for Computers and Printers                                | -                        | -                | -                        | -                | -                          | -            |
|                                                | 2211103  | Sanitary and cleaning materials,                                              | -                        | -                | -                        | -                | -                          | -            |
|                                                | 2211300  | Other Operating Expenses                                                      | 1,500,000                | -                | -                        | -                | -                          | -            |
|                                                | 2211399  | Development of ICT policy                                                     | 1,500,000                | -                | -                        | -                | -                          | -            |
|                                                | 2220200  | Routine Maintenance + Other Assets                                            | 1,000,000                | 1,400,000        | 1,769,338                | -                | -                          | -            |
|                                                | 2220210  | Maintenance of Computers, Software, and Networks                              | 1,000,000                | 1,400,000        | 1,769,338                | -                | -                          | -            |
|                                                |          | Acquisition of Non-Financial Assets                                           | -                        | 1,000,000        | 698,444                  | 700,750          | 770,825                    | 847,908      |
|                                                | 3111000  | Purchase of Office Furniture and General Equipment                            | -                        | 1,000,000        | 698,444                  | -                | -                          | -            |
|                                                | 3111001  | Purchase of Office Furniture and Fittings                                     | -                        | -                | -                        | -                | -                          | -            |
|                                                | 3111002  | Purchase of Computers, Printers and other IT Equipment                        | -                        | 1,000,000        | 698,444                  | -                | -                          | -            |
|                                                | 3111100  | Purchase of Specialised Plant, Equipment and Machinery                        | -                        | -                | -                        | 700,750          | 770,825                    | 847,908      |
|                                                | 3111112  | Purchase of Software                                                          | -                        | -                | -                        | 700,750          | 770,825                    | 847,908      |
|                                                |          | Sub Total                                                                     | 10,450,000               | 9,850,000        | 8,817,782                | 6,420,096        | 7,062,106                  | 7,768,316    |
|                                                |          | Gross Expenditure ... Kshs.                                                   | 58,960,335               | 55,743,937       | 51,678,603               | 55,559,364       | 61,115,300                 | 67,226,830   |
|                                                |          | Summary of Expenditure by Economic Classification                             |                          |                  |                          |                  |                            |              |
|                                                |          | Compensation to Employees                                                     | 24,168,957               | 25,100,548       | 29,159,980               | 35,679,743       | 39,247,717                 | 43,172,489   |
|                                                |          | Use of Goods and Services                                                     | 30,123,097               | 28,642,689       | 21,820,179               | 16,940,985       | 18,635,084                 | 20,498,592   |
|                                                |          | Acquisition of Non-Financial Assets                                           | 4,668,281                | 2,000,700        | 698,444                  | 2,938,636        | 3,232,500                  | 3,555,750    |
|                                                |          | Total Recurrent Expenditure                                                   | 58,960,335               | 55,743,937       | 51,678,603               | 55,559,364       | 61,115,300                 | 67,226,830   |

## Itemized development

| 15. Strategic Partnerships and Digital Economy  |          |                                                      |         |                          |                  |                          |                  |                            |
|-------------------------------------------------|----------|------------------------------------------------------|---------|--------------------------|------------------|--------------------------|------------------|----------------------------|
| COUNTY DEVELOPMENT BUDGET                       | GFS CODE | TITLE AND DETAILS                                    | STATUS  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |
|                                                 |          |                                                      |         | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               |
|                                                 |          |                                                      |         | Kshs                     | Kshs             | Kshs                     | Kshs             | Kshs                       |
| Programme: Information Communication Technology |          |                                                      |         |                          |                  |                          |                  |                            |
| ICT                                             | 3111111  | Establishment of ICT infrastructure and Connectivity | Ongoing | 6,000,000                | 8,000,000        | 10,994,000               | 10,950,000       | 12,045,000                 |
|                                                 |          | Revenue Automation                                   |         |                          |                  |                          | 60,000,000       | 66,000,000                 |
|                                                 | Total    |                                                      |         | 6,000,000                | 8,000,000        | 10,994,000               | 70,950,000       | 78,045,000                 |
|                                                 |          | Pending bills/Stalled Projects                       |         |                          |                  |                          | -                | -                          |
|                                                 | Total    |                                                      |         |                          |                  |                          | -                | -                          |
| Grand Total                                     |          |                                                      |         | 3,920,961,342            | 2,923,942,239    | 3,655,267,286            | 3,062,304,207    | 3,339,484,628              |

## 17. 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

#### Brief description of mandate.

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

#### Expenditure trends for FY 2022-2023-2024-2025

The county assembly overall budgetary allocation and actual expenditure performance for FY 2022-2023-FY 2024-2025 is as represented in the table below:

**Table 1: expenditure trends FY 2022/2023-2024/2025**

| 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           |
| FY 2024-2025   | 846,454,206             | 852,325,847          | 100.69       |
| <b>Total</b>   | <b>2,738,707,391</b>    | <b>2,684,156,720</b> | <b>98.01</b> |

The key achievements in the periods FY 2022-2023- 2024-2025 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 recurrent budget ceilings through approved county allocation of revenue Act
- Reduction of development budget affecting the implementation of the County Assembly CIDP
- Delayed disbursements of funds
- Delays in approval of requisitions in the Office of the Controller of Budget
- Limited resources to meet the County Assembly expenditure needs.

#### **Ways to address to address the challenges**

Continued engagement with the county treasury to increase the allocation for County Assembly development budget.

#### **Services/output to be provided in the FY 2026/2027 and the medium term**

In FY 2026/2027 and the medium term, The County assembly intends to continue executing its mandates of legislation, oversight and representation. It further intends to continue the development of infrastructural project with focus given on the construction of ward offices across all the 35 wards. This programme are factored in the approved CIDP III, ADP 2026/2027 and CFSP 2026-2027 and the medium term.

#### **D. Strategic Objectives**

##### **CP 45: General Administration and Support Services**

To enhance Effective and efficient service delivery

##### **CP 46: Legislation, Representation and Oversight**

To enhance access to service by the public through the ward offices

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.3,168,068,668** For the FY 2026/27, **Ksh.974,598,046** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.1,044,509,820** and **Ksh.1,148,960,802** respectively.

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

| Programme             | Delivery Units                              | Key outputs                                                                                                    | Key performance indicator          | Baseline 2025/2026 | Target 2026/2027                  | Target 2027/2028 | Target 2028/2029 |
|-----------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------|-----------------------------------|------------------|------------------|
| Name of the Programme | General administration and support services |                                                                                                                |                                    |                    |                                   |                  |                  |
| Programme outcome     |                                             |                                                                                                                |                                    |                    |                                   |                  |                  |
| Sub Programme 1       | Administrative Support services             | Improved and high-quality Services<br>Efficient and Effective Co-ordination of Administrative support services | %Achievement of the set Programme  |                    |                                   | 100%             |                  |
| Sub Programme 2       | Employee compensation                       |                                                                                                                |                                    |                    | %Achievement of the set Programme | 100%             |                  |
| Programme             | Delivery Units                              | Key outputs                                                                                                    | Key performance indicator          | Baseline 2025/2026 | Target 2026/2027                  | Target 2027/2028 | Target 2028/2029 |
| Name of the Programme | Representation                              |                                                                                                                |                                    |                    |                                   |                  |                  |
| Programme outcome     |                                             |                                                                                                                |                                    |                    |                                   |                  |                  |
| Sub Programme 1       | Infrastructural development                 | Constructed ward offices                                                                                       | Number of ward offices constructed | 0                  | 20                                |                  |                  |

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

| County Programme (CP)                              | County Sub Programme (CSP)               | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | 1st Revised Budget Estimates | Budget Estimates   | Projections          |                      |
|----------------------------------------------------|------------------------------------------|--------------------|--------------------------|--------------------|------------------------------|--------------------|----------------------|----------------------|
|                                                    |                                          | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026                 | FY 2026/2027       | FY 2027/2028         | FY 2028/2029         |
|                                                    |                                          | Kshs.              | Kshs.                    | Kshs.              | Kshs.                        | Kshs.              | Kshs.                | Kshs.                |
| CP 45: General Administration and support services | CSP 45.1: Administrative support service | 891,698,127        | 804,254,206              | 859,382,566        | 859,598,045                  | 869,598,046        | 929,009,820          | 1,021,910,802        |
| CP 46: Legislation, Representation and Oversight   | CSP 46.1: Infrastructure Development     | 40,000,000         | 42,200,000               | 54,500,000         | 54,500,000                   | 105,000,000        | 115,500,000          | 127,050,000          |
| <b>Total Vote</b>                                  |                                          | <b>931,698,127</b> | <b>846,454,206</b>       | <b>913,882,566</b> | <b>914,098,045</b>           | <b>974,598,046</b> | <b>1,044,509,820</b> | <b>1,148,960,802</b> |

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

| Expenditure Category                | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Revised Budget Estimates | Budget Estimates   | Budget Projections   |                      |
|-------------------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|----------------------|----------------------|
|                                     | FY 2024/2025       | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028         | FY 2028/2029         |
|                                     | Kshs.              | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.                | Kshs.                |
| <b>Current Expenditure</b>          | <b>891,698,127</b> | <b>804,254,206</b>       | <b>859,382,566</b> | <b>859,598,045</b>       | <b>869,598,046</b> | <b>929,009,820</b>   | <b>1,021,910,802</b> |
| Compensation to Employees           | 481,116,574        | 445,462,004              | 468,610,184        | 434,075,663              | 517,684,414        | 541,904,825          | 596,095,308          |
| Use of Goods and Services           | 392,881,553        | 336,649,906              | 383,822,382        | 413,772,382              | 350,313,632        | 385,344,995          | 423,879,495          |
| Acquisition of Non-Financial Assets | 17,700,000         | 22,142,296               | 6,950,000          | 11,750,000               | 1,600,000          | 1,760,000            | 1,936,000            |
| Grants, transfers and subsidies     | -                  | -                        | -                  | -                        | -                  | -                    | -                    |
| <b>Capital Expenditure</b>          | <b>40,000,000</b>  | <b>42,200,000</b>        | <b>54,500,000</b>  | <b>54,500,000</b>        | <b>105,000,000</b> | <b>115,500,000</b>   | <b>127,050,000</b>   |
| Use of Goods and Services           |                    |                          |                    |                          |                    |                      |                      |
| Acquisition of Non-Financial Assets | 40,000,000         | 42,200,000               | 54,500,000         | 54,500,000               | 105,000,000        | 115,500,000          | 127,050,000          |
| <b>Total Expenditure</b>            | <b>931,698,127</b> | <b>846,454,206</b>       | <b>913,882,566</b> | <b>914,098,045</b>       | <b>974,598,046</b> | <b>1,044,509,820</b> | <b>1,148,960,802</b> |

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

| County Programme (CP)                              | County Sub Programme (CSP)               | Budget Estimates FY 2024/2025 | Revised Budget Estimates FY 2024/2025 | Budget Estimates FY 2025/2026 | 1st Revised Budget Estimates FY 2025/2026 | Budget Estimates FY 2026/2027 | Projected Budget Estimates FY 2027/2028-2028/2029 |                      |
|----------------------------------------------------|------------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------------------|-------------------------------|---------------------------------------------------|----------------------|
|                                                    |                                          | Kshs.                         | Kshs.                                 | Kshs.                         | Kshs.                                     | Kshs.                         | Kshs.                                             | Kshs.                |
| CP 45: General Administration and support services | CSP 44.1: Administrative support service | 891,698,127                   | 804,254,206                           | 859,382,566                   | 859,598,045                               | 869,598,046                   | 929,009,820                                       | 1,021,910,802        |
|                                                    | Compensation to Employees                | 481,116,574                   | 445,462,004                           | 468,610,184                   | 434,075,663                               | 517,684,414                   | 541,904,825                                       | 596,095,308          |
|                                                    | Use of Goods and Services                | 392,881,553                   | 336,649,906                           | 383,822,382                   | 413,772,382                               | 350,313,632                   | 385,344,995                                       | 423,879,495          |
|                                                    | Acquisition of Non-Financial Assets      | 17,700,000                    | 22,142,296                            | 6,950,000                     | 11,750,000                                | 1,600,000                     | 1,760,000                                         | 1,936,000            |
|                                                    | Grants, transfers and subsidies          | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -                    |
| CP 46: Legislation, Representation and Oversight   | CSP 46: Infrastructure Development       | 40,000,000                    | 42,200,000                            | 54,500,000                    | 54,500,000                                | 105,000,000                   | 115,500,000                                       | 127,050,000          |
|                                                    | Use of Goods and Services                | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -                    |
|                                                    | Acquisition of Non-Financial Assets      | 40,000,000                    | 42,200,000                            | 54,500,000                    | 54,500,000                                | 105,000,000                   | 115,500,000                                       | 127,050,000          |
|                                                    | Grants, transfers and subsidies          | -                             | -                                     | -                             | -                                         | -                             | -                                                 | -                    |
| <b>Total Vote</b>                                  |                                          | <b>931,698,127</b>            | <b>846,454,206</b>                    | <b>913,882,566</b>            | <b>914,098,045</b>                        | <b>974,598,046</b>            | <b>1,044,509,820</b>                              | <b>1,148,960,802</b> |

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

|    | Designation                                                   | JG | Basic Salary | House All  | Commuter Allow | Leave Allowance | Employer Pension | Sitting All | Car Maintenance | Mileage Reimbursement | Gratuity   | Resp All   | Other Allow | Total       |
|----|---------------------------------------------------------------|----|--------------|------------|----------------|-----------------|------------------|-------------|-----------------|-----------------------|------------|------------|-------------|-------------|
| 1  | Speaker                                                       |    | 3,954,840    | 960,000    |                |                 |                  | 1,248,000   | 0               |                       | 1,226,000  | 312,000    | 1,823,076   | 9,523,916   |
| 1  | Deputy Speaker                                                |    | 1,785,192    | 720,000    |                |                 |                  | 1,248,000   | 362,004         | 249,376               | 553,410    | 312,000    | 556,644     | 5,786,626   |
| 1  | Leader of Majority                                            |    | 1,473,960    | 600,000    |                |                 |                  | 748,800     | 362,004         | 418,309               | 456,928    | 0          | 469,164     | 4,529,165   |
| 1  | Leader of Minority                                            |    | 1,473,960    | 600,000    |                |                 |                  | 1,248,000   | 362,004         | 209,154               | 456,928    | 312,000    | 469,164     | 5,131,210   |
| 50 | MCAS                                                          |    | 59,251,800   | 30,000,000 |                |                 |                  | 52,169,800  | 18,100,200      | 13,876,588            | 18,368,058 | 11,040,000 | 13,827,000  | 216,633,446 |
| 1  | Clerk to County Assembly                                      | T  | 3,558,360    | 720,000    | 240,000        | 280,000         | 641,754          |             |                 |                       |            |            | 166,546     | 5,606,660   |
| 2  | Deputy Clerk                                                  | R  | 3,872,160    | 780,000    | 384,000        | 202,890         | 697,824          |             |                 |                       |            |            | 155,582     | 6,092,456   |
| 1  | Director Finance and Accounts                                 | R  | 2,194,680    | 480,000    | 192,000        | 182,890         | 401,202          |             |                 |                       |            |            | 43,600      | 3,494,372   |
| 1  | Director Hansard Research and Information Services            | R  | 2,194,680    | 480,000    | 192,000        | 20,000          | 401,202          |             |                 |                       |            |            | 79,400      | 3,367,282   |
| 1  | Director Legislative, Procedural and Committee Services       | R  | 2,007,000    | 480,000    | 192,000        | 167,250         | 373,050          |             |                 |                       |            |            | 76,585      | 3,295,885   |
| 1  | Deputy Director Legislative Procedural and Committee Services | Q  | 1,677,480    | 480,000    | 168,000        | 139,790         | 323,622          |             |                 |                       |            |            | 35,482      | 2,824,374   |
| 1  | Assistant Director Public Communication and Media Relations   | P  | 1,458,000    | 288,000    | 144,000        | 20,000          | 261,900          |             |                 |                       |            |            | 56,750      | 2,228,650   |
| 1  | Assistant Director committee Services                         | P  | 1,458,000    | 288,000    | 144,000        | 20,000          | 261,900          |             |                 |                       |            |            | 56,750      | 2,228,650   |
| 1  | Assistant Director Supply Chain Management                    | P  | 1,458,000    | 288,000    | 144,000        | 20,000          | 261,900          |             |                 |                       |            |            | 56,750      | 2,228,650   |
| 1  | Assistant Director Administration                             | P  | 1,458,000    | 288,000    | 144,000        | 20,000          | 261,900          |             |                 |                       |            |            | 56,750      | 2,228,650   |
| 1  | Assistant Director Human Resource Management                  | P  | 1,458,000    | 288,000    | 144,000        | 20,000          | 261,900          |             |                 |                       |            |            | 54,300      | 2,226,200   |
| 1  | Principal Administrative Assistant                            | N  | 1,153,560    | 288,000    | 96,000         | 96,130          | 216,234          |             |                 |                       |            |            | 23,663      | 1,873,587   |
| 1  | Principal Fiscal Analyst                                      | N  | 1,153,560    | 288,000    | 96,000         | 96,130          | 216,234          |             |                 |                       |            |            | 23,663      | 1,873,587   |
| 6  | Principal Hansard Reporter                                    | N  | 6,921,360    | 1,728,000  | 576,000        | 60,000          | 1,297,404        |             |                 |                       |            |            | 141,980     | 10,724,744  |
| 1  | Principal Public Communication and Media Relations            | N  | 1,153,560    | 288,000    | 96,000         | 96,130          | 216,234          |             |                 |                       |            |            | 23,663      | 1,873,587   |
| 2  | Principal Research Researcher                                 | N  | 2,307,120    | 576,000    | 192,000        | 20,000          | 432,468          |             |                 |                       |            |            | 47,327      | 3,574,915   |

|   | Designation                              | JG | Basic Salary | House All | Commuter Allow | Leave Allowance | Employer Pension | Sitting All | Car Maintenance | Mileage Reimbursement | Gratuity | Resp All | Other Allow | Total     |
|---|------------------------------------------|----|--------------|-----------|----------------|-----------------|------------------|-------------|-----------------|-----------------------|----------|----------|-------------|-----------|
| 1 | Principal Finance Officer                | N  | 720,960      | 288,000   | 96,000         | 10,000          | 14,400           |             |                 |                       |          |          | 31,424      | 1,160,784 |
| 1 | Chief Accountant                         | M  | 827,280      | 240,000   | 96,000         | 68,940          | 160,092          |             |                 |                       |          |          | 18,049      | 1,410,361 |
| 1 | Chief Administrative Assistant           | M  | 827,280      | 240,000   | 96,000         | 68,940          | 160,092          |             |                 |                       |          |          | 18,049      | 1,410,361 |
| 5 | Chief Clerk Assistant                    | M  | 4,136,400    | 1,200,000 | 480,000        | 167,880         | 800,460          |             |                 |                       |          |          | 90,246      | 6,874,986 |
| 1 | Chief Librarian                          | M  | 827,280      | 240,000   | 96,000         | 10,000          | 160,092          |             |                 |                       |          |          | 18,049      | 1,351,421 |
| 1 | Chief Maintenance Officer                | M  | 827,280      | 240,000   | 96,000         | 68,940          | 160,092          |             |                 |                       |          |          | 18,049      | 1,410,361 |
| 1 | Senior Sergeant at Arms                  | M  | 627,960      | 240,000   | 96,000         | 10,000          | 14,400           |             |                 |                       |          |          | 26,809      | 1,015,169 |
| 2 | Principal Driver                         | L  | 1,580,640    | 480,000   | 144,000        | 131,720         | 309,096          |             |                 |                       |          |          | 34,270      | 2,679,726 |
| 2 | Senior Accountant                        | L  | 1,343,760    | 2,660,000 | 144,000        | 75,860          | 492,348          |             |                 |                       |          |          | 73,016      | 4,788,984 |
| 1 | Senior Administrative Assistant          | L  | 790,320      | 198,000   | 72,000         | 10,000          | 148,248          |             |                 |                       |          |          | 16,505      | 1,235,073 |
| 2 | Senior Clerk Assistant                   | L  | 1,580,640    | 480,000   | 144,000        | 75,860          | 309,096          |             |                 |                       |          |          | 34,270      | 2,623,866 |
| 2 | Senior Human Resource Management Officer | L  | 1,580,640    | 396,000   | 144,000        | 75,860          | 296,496          |             |                 |                       |          |          | 47,260      | 2,540,256 |
| 1 | Senior ICT Officer                       | L  | 553,440      | 240,000   | 72,000         | 10,000          | 10,800           |             |                 |                       |          |          | 23,182      | 909,422   |
| 1 | Senior Internal Auditor                  | L  | 553,440      | 240,000   | 72,000         | 10,000          | 10,800           |             |                 |                       |          |          | 23,182      | 909,422   |
| 2 | Senior Legal Officer                     | L  | 1,106,880    | 480,000   | 144,000        | 20,000          | 21,600           |             |                 |                       |          |          | 46,363      | 1,818,843 |
| 1 | Senior Sergeant at Arms I                | L  | 553,440      | 240,000   | 72,000         | 10,000          | 10,800           |             |                 |                       |          |          | 23,182      | 909,422   |
| 1 | ICT Officer I                            | K  | 686,760      | 120,000   | 60,000         | 10,000          | 121,014          |             |                 |                       |          |          | 13,601      | 1,011,375 |
| 2 | Administrative Assistant I               | K  | 1,373,520    | 235,200   | 120,000        | 20,000          | 241,308          |             |                 |                       |          |          | 36,731      | 2,026,759 |
| 1 | Chief Driver                             | K  | 686,760      | 120,000   | 60,000         | 57,230          | 121,014          |             |                 |                       |          |          | 13,601      | 1,058,605 |
| 2 | Clerk Assistant I                        | K  | 1,373,520    | 230,400   | 120,000        | 20,000          | 240,588          |             |                 |                       |          |          | 46,259      | 2,030,767 |
| 1 | Finance Officer I                        | K  | 686,760      | 120,000   | 60,000         | 57,230          | 121,014          |             |                 |                       |          |          | 13,601      | 1,058,605 |
| 1 | Fiscal Analyst I                         | K  | 497,040      | 120,000   | 60,000         | 10,000          | 9,000            |             |                 |                       |          |          | 18,106      | 714,146   |
| 1 | Human Resource Officer I                 | K  | 576,480      | 69,600    | 48,000         | 6,500           | 96,912           |             |                 |                       |          |          | 21,011      | 818,503   |
| 1 | ICT Officer I                            | K  | 686,760      | 120,000   | 60,000         | 10,000          | 121,014          |             |                 |                       |          |          | 13,601      | 1,011,375 |
| 1 | Librarian I                              | K  | 686,760      | 120,000   | 60,000         | 10,000          | 121,014          |             |                 |                       |          |          | 13,601      | 1,011,375 |
| 1 | Maintenance Officer I                    | K  | 686,760      | 120,000   | 60,000         | 57,230          | 121,014          |             |                 |                       |          |          | 13,601      | 1,058,605 |
| 2 | Office Attendant I                       | K  | 1,373,520    | 240,000   | 120,000        | 114,460         | 242,028          |             |                 |                       |          |          | 27,203      | 2,117,211 |
| 2 | Research Officer I                       | K  | 1,073,520    | 189,600   | 108,000        | 16,500          | 105,912          |             |                 |                       |          |          | 39,117      | 1,532,649 |
| 2 | Sergeant at Arms I                       | K  | 1,373,520    | 240,000   | 120,000        | 114,460         | 242,028          |             |                 |                       |          |          | 27,203      | 2,117,211 |
| 7 | Senior Clerical Officer                  | K  | 4,807,320    | 840,000   | 420,000        | 258,920         | 847,098          |             |                 |                       |          |          | 95,210      | 7,268,548 |
| 1 | Supply Chain Management Officer I        | K  | 576,480      | 69,600    | 48,000         | 6,500           | 96,912           |             |                 |                       |          |          | 21,011      | 818,503   |
| 1 | Accountant 2                             | J  | 413,040      | 69,600    | 48,000         | 6,500           | 7,200            |             |                 |                       |          |          | 15,060      | 559,400   |
| 1 | Catering Supervisor                      | J  | 553,440      | 69,600    | 48,000         | 6,500           | 93,456           |             |                 |                       |          |          | 10,666      | 781,662   |
| 4 | Clerical Officer 2                       | J  | 2,213,760    | 278,400   | 192,000        | 26,000          | 373,824          |             |                 |                       |          |          | 42,662      | 3,126,646 |

|    | Designation                        | JG | Basic Salary       | House All         | Commuter Allow    | Leave Allowance  | Employer Pension  | Sitting All       | Car Maintenance   | Mileage Reimbursement | Gratuity          | Resp All          | Other Allow       | Total              |
|----|------------------------------------|----|--------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-------------------|--------------------|
| 2  | Clerk Assistant 2                  | J  | 1,106,880          | 139,200           | 96,000            | 13,000           | 186,912           |                   |                   |                       |                   |                   | 21,331            | 1,563,323          |
| 1  | Commissionaire 1                   | J  | 553,440            | 69,600            | 48,000            | 6,500            | 93,456            |                   |                   |                       |                   |                   | 10,666            | 781,662            |
| 1  | Hansard Reporter 2                 | J  | 553,440            | 69,600            | 48,000            | 6,500            | 93,456            |                   |                   |                       |                   |                   | 254,266           | 1,025,262          |
| 1  | Records Management Officer 2       | J  | 553,440            | 69,600            | 48,000            | 6,500            | 93,456            |                   |                   |                       |                   |                   | 10,666            | 781,662            |
| 3  | Senior Driver                      | J  | 1,660,320          | 208,800           | 144,000           | 19,500           | 280,368           |                   |                   |                       |                   |                   | 31,997            | 2,344,985          |
| 3  | Supply Chain Management Officer 2  | J  | 1,660,320          | 208,800           | 144,000           | 19,500           | 280,368           |                   |                   |                       |                   |                   | 31,997            | 2,344,985          |
| 10 | Clerical Officer                   | H  | 4,452,000          | 600,000           | 480,000           | 65,000           | 757,800           |                   |                   |                       |                   |                   | 88,980            | 6,443,780          |
| 13 | Commissionaire 2                   | H  | 5,787,600          | 780,000           | 624,000           | 84,500           | 985,140           |                   |                   |                       |                   |                   | 115,674           | 8,376,914          |
| 3  | Driver                             | H  | 1,335,600          | 180,000           | 144,000           | 19,500           | 227,340           |                   |                   |                       |                   |                   | 26,694            | 1,933,134          |
| 1  | Head Waiter                        | H  | 445,200            | 60,000            | 48,000            | 6,500            | 75,780            |                   |                   |                       |                   |                   | 8,898             | 644,378            |
| 1  | Office Attendant 2                 | H  | 445,200            | 60,000            | 48,000            | 6,500            | 75,780            |                   |                   |                       |                   |                   | 8,898             | 644,378            |
| 11 | Office Attendant 3                 | G  | 4,072,200          | 508,200           | 528,000           | 71,500           | 687,060           |                   |                   |                       |                   |                   | 142,326           | 6,009,286          |
| 1  | Chair Person CASB                  |    |                    |                   | 0                 |                  |                   | 1,152,000         |                   |                       |                   |                   | 17,280            | 1,169,280          |
| 1  | Vice Chairperson CASB              |    |                    |                   | 0                 |                  |                   | 960,000           |                   |                       |                   |                   | 14,400            | 974,400            |
| 1  | Member CASB                        |    |                    |                   | 0                 |                  |                   | 768,000           |                   |                       |                   |                   | 11,520            | 779,520            |
| 1  | External Member CASB               |    |                    |                   | 240,000           |                  |                   | 768,000           |                   |                       | 323,640           |                   | 2,829,540         | 4,161,180          |
| 1  | External Member CASB               |    |                    |                   | 240,000           |                  |                   | 768,000           |                   |                       | 323,640           |                   | 2,829,540         | 4,161,180          |
| 1  | Secretary CASB                     |    |                    |                   | 0                 |                  |                   | 768,000           |                   |                       |                   |                   | 11,520            | 779,520            |
| 53 | Ward Mangers/PA 1                  |    | 15,900,000         |                   |                   |                  |                   |                   |                   |                       | 2,957,400         |                   | 1,644,060         | 20,501,460         |
| 53 | Secretary/PA 2                     |    | 11,448,000         |                   |                   |                  |                   |                   |                   |                       | 2,129,328         |                   | 1,577,280         | 15,154,608         |
| 53 | Security Guard/PA3                 |    | 9,438,240          |                   |                   |                  |                   |                   |                   |                       | 1,755,513         |                   | 1,547,134         | 12,740,887         |
| 1  | Personal Assistant                 | M  | 720,960            | 168,660           | 96,000            |                  |                   |                   |                   |                       | 305,542           |                   | 41,304            | 1,332,466          |
| 1  | Personal Secretary                 | L  | 627,960            | 168,660           | 72,000            |                  |                   |                   |                   |                       | 269,272           |                   | 39,549            | 1,177,441          |
| 1  | Driver                             | H  | 384,000            | 46,200            | 48,000            |                  |                   |                   |                   |                       | 148,242           |                   | 33,693            | 660,135            |
| 1  | Messenger                          | E  | 254,880            | 35,520            | 36,000            |                  |                   |                   |                   |                       | 101,184           |                   | 31,416            | 459,000            |
| 1  | Support Staff 1                    | E  | 254,880            | 35,520            | 36,000            |                  |                   |                   |                   |                       | 101,184           |                   | 31,416            | 459,000            |
| 1  | Cook                               | E  | 254,880            | 35,520            | 36,000            |                  |                   |                   |                   |                       | 101,184           |                   | 31,416            | 459,000            |
|    | Staff Promotion                    |    | 4,500,000          | 900,000           | 278,137           | 50,000           | 600,000           |                   |                   |                       |                   |                   | 350,000           | 6,678,137          |
|    | Pension Arrears                    |    |                    |                   |                   |                  | 25,000,000        |                   |                   |                       |                   |                   |                   | 25,000,000         |
|    | Salary Arrears as Per SRC Circular |    | 17,211,607         | 234049            | 0                 | 0                | 1,540,494         |                   |                   |                       |                   |                   | 5,533,574         | 24,519,724         |
|    | Contracted Staff                   |    | 2,930,160          |                   |                   |                  |                   |                   |                   |                       |                   |                   | 176,554           | 3,106,714          |
|    | <b>Total Salaries</b>              |    | <b>228,737,839</b> | <b>56,959,929</b> | <b>10,502,137</b> | <b>3,468,240</b> | <b>43,905,400</b> | <b>61,846,600</b> | <b>19,186,212</b> | <b>14,753,427</b>     | <b>29,577,452</b> | <b>11,976,000</b> | <b>36,771,178</b> | <b>517,684,414</b> |

## Itemized recurrent

| 15. County Assembly |          |                                                                              |                          |                    |                          |                    |                            |                    |
|---------------------|----------|------------------------------------------------------------------------------|--------------------------|--------------------|--------------------------|--------------------|----------------------------|--------------------|
| DEPARTMENT          | GFS CODE | TITLE AND DETAILS                                                            | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES   | PROJECTED BUDGET ESTIMATES |                    |
|                     |          |                                                                              | FY 2024/2025             | FY 2025/2026       | FY 2025/2026             | FY 2026/2027       | FY 2027/2028               | FY 2028/2029       |
|                     |          |                                                                              | Kshs.                    | Kshs.              | Kshs.                    | Kshs.              | Kshs.                      | Kshs.              |
|                     | 2100000  | <b>EMPLOYEE COMPENSATION</b>                                                 | <b>445,462,004</b>       | <b>468,610,184</b> | <b>434,075,663</b>       | <b>517,684,414</b> | <b>541,904,825</b>         | <b>596,095,308</b> |
|                     | 2110100  | <b>Basic Salary - Permanent Employee</b>                                     | <b>177,898,688</b>       | <b>187,936,800</b> | <b>180,184,991</b>       | <b>232,246,450</b> | <b>227,923,065</b>         | <b>250,715,371</b> |
|                     | 2110101  | Basic Salary civil service                                                   | 171,184,468              | 180,472,292        | 168,053,229              | 204,096,072        | 224,505,679                | 246,956,247        |
|                     |          | Salary increment staff                                                       |                          |                    |                          | 523,940            |                            |                    |
|                     |          | Salary arrears                                                               |                          |                    |                          | 24,519,724         |                            |                    |
|                     | 2110202  | Internship and contracted staff                                              | 6,714,220                | 7,464,508          | 12,131,762               | 3,106,714          | 3,417,385                  | 3,759,124          |
|                     |          |                                                                              | -                        | -                  | -                        | -                  | -                          | -                  |
|                     |          | <b>Personal allowances paid as part of Salary</b>                            | <b>215,592,141</b>       | <b>228,124,694</b> | <b>204,341,982</b>       | <b>240,969,356</b> | <b>265,066,292</b>         | <b>291,572,921</b> |
|                     | 2110301  | House Allowance                                                              | 53,374,480               | 52,733,280         | 40,533,280               | 55,825,880         | 61,408,468                 | 67,549,315         |
|                     | 2110310  | Staff Promotion                                                              | 5,724,481                | 6,678,137          | 7,324,946                | 6,678,137          | 7,345,951                  | 8,080,546          |
|                     | 2110313  | Entertainment Allowance-clerk                                                | -                        | -                  | -                        | -                  | -                          | -                  |
|                     | 2110314  | Commuter Allowance                                                           | 11,093,000               | 9,840,000          | 6,760,479                | 10,224,000         | 11,246,400                 | 12,371,040         |
|                     | 2110314  | Transport Allowance CASB                                                     | 720,000                  | 720,000            | 720,000                  | -                  | -                          | -                  |
|                     | 2110315  | Extraneous Allowance-clerk                                                   | -                        | 720,000            | 720,000                  | -                  | -                          | -                  |
|                     | 2110317  | Domestic Allowance-clerk                                                     | -                        | 187,200            | 187,200                  | -                  | -                          | -                  |
|                     | 2110325  | Car Maintenance-MCAs                                                         | 19,186,212               | 19,186,212         | 19,186,212               | 19,186,212         | 21,104,833                 | 23,215,317         |
|                     | 2110399  | PFM Audit Committee Sittings                                                 | 1,400,000                | 1,400,000          | 1,400,000                | -                  | -                          | -                  |
|                     | 2110399  | Salary market adjustment-MCAs                                                | 13,064,848               | 13,380,168         | 13,380,168               | 12,509,688         | 13,760,657                 | 15,136,722         |
|                     | 2110404  | Leave Allowance                                                              | 4,987,870                | 3,336,600          | 2,336,600                | 3,418,240          | 3,760,064                  | 4,136,070          |
|                     | 2120000  | Industrial Training Levy                                                     | 243,050                  | 205,200            | 205,200                  | 209,400            | 230,340                    | 253,374            |
|                     | 2120101  | N.S.S.F                                                                      | 840,000                  | -                  | -                        | 5,728,320          | 6,301,152                  | 6,931,267          |
|                     | 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                                                     | 12,288,000               | 11,868,000         | 11,868,000               | 11,976,000         | 13,173,600                 | 14,490,960         |
|                     | 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                                                     | 480,000                  | -                  | -                        | 240,000            | 264,000                    | 290,400            |
|                     | 2110312  | Sitting Allowance-MCAs                                                       | 42,000,000               | 48,355,400         | 43,205,400               | 56,662,600         | 62,328,860                 | 68,561,746         |
|                     | 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                                                         | 7,722,109                | 14,109,804         | 14,109,804               | 14,753,427         | 16,228,770                 | 17,851,647         |
|                     | 2210405  | Telephone Allowance                                                          | 3,206,000                | 3,396,000          | 3,396,000                | 3,396,000          | 3,735,600                  | 4,109,160          |
|                     | 2710103  | Gratuity                                                                     | 28,678,091               | 31,424,693         | 28,424,693               | 29,577,452         | 32,535,197                 | 35,788,717         |
|                     | 2120100  | <b>Employer Contributions to Compulsory National Social Security Schemes</b> | <b>51,971,175</b>        | <b>52,548,690</b>  | <b>49,548,690</b>        | <b>44,468,608</b>  | <b>48,915,469</b>          | <b>53,807,016</b>  |
|                     | 2120103  | Staff Pension                                                                | 21,325,442               | 21,865,473         | 18,865,473               | 16,764,906         | 18,441,397                 | 20,285,536         |
|                     | 2120103  | Pension arrears                                                              | 25,000,000               | 25,000,000         | 25,000,000               | 25,000,000         | 27,500,000                 | 30,250,000         |
|                     | 2120103  | Housing Levy                                                                 | 5,645,733                | 5,683,217          | 5,683,217                | 2,703,702          | 2,974,072                  | 3,271,479          |
|                     | 2210000  | <b>Use of Goods and Services</b>                                             | <b>336,649,906</b>       | <b>383,822,382</b> | <b>413,772,382</b>       | <b>350,313,632</b> | <b>385,344,995</b>         | <b>423,879,495</b> |
|                     | 2210100  | <b>Utilities Supplies and Services</b>                                       | <b>2,800,000</b>         | <b>3,080,000</b>   | <b>3,080,000</b>         | <b>3,200,000</b>   | <b>3,520,000</b>           | <b>3,872,000</b>   |
|                     | 2210101  | Electricity Expenses                                                         | 1,400,000                | 1,540,000          | 1,540,000                | 1,600,000          | 1,760,000                  | 1,936,000          |
|                     | 2210102  | Water and Sewerage charges                                                   | 1,400,000                | 1,540,000          | 1,540,000                | 1,600,000          | 1,760,000                  | 1,936,000          |
|                     | 2210200  | <b>Communication Supplies and Services</b>                                   | <b>2,414,308</b>         | <b>2,655,739</b>   | <b>2,655,739</b>         | <b>2,705,000</b>   | <b>2,975,500</b>           | <b>3,273,050</b>   |
|                     | 2210201  | Telephone, Telex, Facsimile and Mobile Phone Services                        | 2,094,308                | 2,303,739          | 2,303,739                | 2,350,000          | 2,585,000                  | 2,843,500          |
|                     | 2210203  | Courier and Postal Services                                                  | 320,000                  | 352,000            | 352,000                  | 355,000            | 390,500                    | 429,550            |
|                     | 2210300  | <b>Domestic Travel and Subsistence, and Other Transportation Costs</b>       | <b>99,645,117</b>        | <b>114,947,913</b> | <b>124,947,913</b>       | <b>125,000,000</b> | <b>137,500,000</b>         | <b>151,250,000</b> |
|                     | 2210301  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)              | 28,000,000               | 40,000,000         | 50,000,000               | 52,000,000         | 57,200,000                 | 62,920,000         |
|                     | 2210303  | Daily Subsistence Allowances                                                 | 71,645,117               | 74,947,913         | 74,947,913               | 73,000,000         | 80,300,000                 | 88,330,000         |
|                     | 2210400  | <b>Foreign Travel and Subsistence, and Other Transportation Costs</b>        | <b>20,000,000</b>        | <b>28,000,000</b>  | <b>28,000,000</b>        | <b>9,000,000</b>   | <b>9,900,000</b>           | <b>10,890,000</b>  |
|                     | 2210401  | Travel Costs (airlines, bus, railway, mileage allowances, etc.)              | 20,000,000               | 28,000,000         | 28,000,000               | 9,000,000          | 9,900,000                  | 10,890,000         |
|                     | 2210500  | <b>Printing , Advertising and Information Supplies and Services</b>          | <b>6,700,000</b>         | <b>10,370,000</b>  | <b>10,370,000</b>        | <b>9,200,000</b>   | <b>10,120,000</b>          | <b>11,132,000</b>  |
|                     | 2210502  | Publishing and Printing Services                                             | 2,000,000                | 3,300,000          | 3,300,000                | 3,400,000          | 3,740,000                  | 4,114,000          |

| 15. County Assembly |          |                                                                               |                                |                     |                                |                     |                            |                    |
|---------------------|----------|-------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|--------------------|
| DEPARTMENT          | GFS CODE | TITLE AND DETAILS                                                             | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |                    |
|                     |          |                                                                               | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029       |
|                     |          |                                                                               | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.              |
|                     | 2210503  | Subscriptions to Newspapers, Magazines and Periodicals                        | 200,000                        | 320,000             | 320,000                        | 300,000             | 330,000                    | 363,000            |
|                     | 2210504  | Advertising awareness                                                         | 2,000,000                      | 2,750,000           | 2,750,000                      | 2,500,000           | 2,750,000                  | 3,025,000          |
|                     | 2210504  | Publicity(talk shows)                                                         | -                              | -                   | -                              | -                   | -                          | -                  |
|                     | 2210504  | Branding                                                                      | -                              | -                   | -                              | -                   | -                          | -                  |
|                     | 2210505  | Photocopying Services                                                         | 2,500,000                      | 4,000,000           | 4,000,000                      | 3,000,000           | 3,300,000                  | 3,630,000          |
|                     | 2210600  | <b>Rentals of Produced Assets</b>                                             | <b>10,800,000</b>              | <b>10,800,000</b>   | <b>10,800,000</b>              | <b>10,800,000</b>   | <b>11,880,000</b>          | <b>13,068,000</b>  |
|                     | 2210603  | Rents and Rates - Non-Residential                                             | 10,800,000                     | 10,800,000          | 10,800,000                     | 10,800,000          | 11,880,000                 | 13,068,000         |
|                     | 2210700  | <b>Training Expenses</b>                                                      | <b>13,000,000</b>              | <b>10,000,000</b>   | <b>10,000,000</b>              | <b>8,000,000</b>    | <b>8,800,000</b>           | <b>9,680,000</b>   |
|                     | 2210711  | Tuition Fees                                                                  | 13,000,000                     | 10,000,000          | 10,000,000                     | 8,000,000           | 8,800,000                  | 9,680,000          |
|                     | 2210710  | Accommodation                                                                 | -                              | -                   | -                              | -                   | -                          | -                  |
|                     | 2210800  | <b>Hospitality Supplies and Services</b>                                      | <b>27,000,000</b>              | <b>30,000,000</b>   | <b>40,000,000</b>              | <b>30,000,000</b>   | <b>33,000,000</b>          | <b>36,300,000</b>  |
|                     | 2210801  | Catering Services, Receptions,Ac                                              | 27,000,000                     | 30,000,000          | 40,000,000                     | 30,000,000          | 33,000,000                 | 36,300,000         |
|                     | 2210900  | <b>Insurance</b>                                                              | <b>38,500,000</b>              | <b>44,400,000</b>   | <b>44,400,000</b>              | <b>45,500,000</b>   | <b>50,050,000</b>          | <b>55,055,000</b>  |
|                     | 2210904  | General Insurance                                                             | 4,000,000                      | 4,400,000           | 4,400,000                      | 4,500,000           | 4,950,000                  | 5,445,000          |
|                     | 2210910  | Medical Insurance                                                             | 34,500,000                     | 40,000,000          | 40,000,000                     | 41,000,000          | 45,100,000                 | 49,610,000         |
|                     | 2211000  | <b>Specialized Materials and Supplies</b>                                     | <b>1,000,000</b>               | <b>1,100,000</b>    | <b>1,100,000</b>               | <b>400,000</b>      | <b>440,000</b>             | <b>484,000</b>     |
|                     | 2211016  | Purchase of Uniforms and Clothing – Staff                                     | 500,000                        | 550,000             | 550,000                        | 200,000             | 220,000                    | 242,000            |
|                     | 2211016  | Purchase of Uniform and Clothing - Ceremonial chamber uniforms                | 300,000                        | 330,000             | 330,000                        | -                   | -                          | -                  |
|                     | 2211026  | Fumigation                                                                    | 200,000                        | 220,000             | 220,000                        | 200,000             | 220,000                    | 242,000            |
|                     |          | Purchase of Covid 19 preventive material                                      | -                              | -                   | -                              | -                   | -                          | -                  |
|                     | 2211100  | <b>Office and General Supplies and Services</b>                               | <b>3,800,000</b>               | <b>4,180,000</b>    | <b>4,080,000</b>               | <b>4,060,000</b>    | <b>4,466,000</b>           | <b>4,912,600</b>   |
|                     | 2211101  | General Office Supplies (papers, pencils, forms, small office equipment etc.) | 2,000,000                      | 2,200,000           | 2,200,000                      | 2,500,000           | 2,750,000                  | 3,025,000          |
|                     | 2211103  | Sanitary and Cleaning Materials,                                              | 1,000,000                      | 1,100,000           | 1,100,000                      | 800,000             | 880,000                    | 968,000            |
|                     | 2211103  | Sanitary Bins                                                                 | 200,000                        | 220,000             | 120,000                        | 100,000             | 110,000                    | 121,000            |
|                     | 2211104  | Accountable Documents                                                         | 600,000                        | 660,000             | 660,000                        | 660,000             | 726,000                    | 798,600            |
|                     | 2211200  | <b>Fuel Oil and Lubricants</b>                                                | <b>3,200,000</b>               | <b>4,620,000</b>    | <b>4,620,000</b>               | <b>4,630,000</b>    | <b>5,093,000</b>           | <b>5,602,300</b>   |
|                     | 2211201  | Refined Fuels and Lubricants for Transport                                    | 3,200,000                      | 4,620,000           | 4,620,000                      | 4,630,000           | 5,093,000                  | 5,602,300          |
|                     | 2211300  | <b>Other Operating Expenses</b>                                               | <b>99,290,481</b>              | <b>110,394,260</b>  | <b>111,544,260</b>             | <b>88,968,632</b>   | <b>97,865,495</b>          | <b>107,652,045</b> |
|                     | 2211301  | Bank Services Commission & Charges                                            | -                              | -                   | -                              | -                   | -                          | -                  |
|                     | 2211305  | Contracted Guards                                                             | 5,600,000                      | 6,160,000           | 6,160,000                      | 6,200,000           | 6,820,000                  | 7,502,000          |
|                     | 2211305  | Contracted Cleaning Services                                                  | 3,500,000                      | 3,850,000           | 5,000,000                      | 4,000,000           | 4,400,000                  | 4,840,000          |
|                     | 2211306  | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies      | 400,000                        | 440,000             | 440,000                        | 450,000             | 495,000                    | 544,500            |
|                     | 2211308  | Legal dues/fees, arbitration and compensation payments                        | 4,000,000                      | 4,500,000           | 4,500,000                      | 3,000,000           | 3,300,000                  | 3,630,000          |
|                     | 2211310  | Contracted Professional Services                                              | -                              | 440,000             | 440,000                        | -                   | -                          | -                  |
|                     | 2211399  | CASA/EALASCA Games                                                            | 20,000,000                     | 20,000,000          | 20,000,000                     | 20,000,000          | 22,000,000                 | 24,200,000         |
|                     | 2211399  | Revolving Fund (Operations refund)                                            | -                              | -                   | -                              | -                   | -                          | -                  |
|                     | 2211399  | Publishing of bills                                                           | 2,000,000                      | 2,200,000           | 2,200,000                      | 2,000,000           | 2,200,000                  | 2,420,000          |
|                     | 2211399  | Strategic plan and ISO Documentation                                          | 6,000,000                      | 4,000,000           | 4,000,000                      | -                   | -                          | -                  |
|                     | 2211399  | Policy Development                                                            | 500,000                        | 550,000             | 550,000                        | -                   | -                          | -                  |
|                     | 2211399  | CASB Operation                                                                | 5,500,000                      | 6,050,000           | 6,050,000                      | 6,100,000           | 6,710,000                  | 7,381,000          |
|                     | 2211399  | Oversight & Public Participation                                              | 6,000,000                      | 6,500,000           | 6,500,000                      | 6,500,000           | 7,150,000                  | 7,865,000          |
|                     | 2211399  | PFM Compliance programme                                                      | 5,000,000                      | 6,000,000           | 6,000,000                      | 3,000,000           | 3,300,000                  | 3,630,000          |
|                     | 2211399  | Ward Offices Operation                                                        | 17,367,697                     | 18,504,260          | 18,504,260                     | 18,504,260          | 20,354,686                 | 22,390,155         |
|                     | 2211399  | legislative summit                                                            | 3,000,000                      | 4,000,000           | 4,000,000                      | 3,000,000           | 3,300,000                  | 3,630,000          |
|                     | 2211399  | Budget Preparation Expenses                                                   | 4,022,784                      | 10,000,000          | 10,000,000                     | 5,664,372           | 6,230,809                  | 6,853,890          |
|                     | 2211399  | Equipping of legislative library                                              | -                              | -                   | -                              | -                   | -                          | -                  |
|                     | 2211399  | CAF/SOCCAT/AEBM Subscription                                                  | 5,000,000                      | 5,000,000           | 5,000,000                      | 5,000,000           | 5,500,000                  | 6,050,000          |
|                     | 2211399  | Internet Subscription                                                         | 500,000                        | 550,000             | 550,000                        | 550,000             | 605,000                    | 665,500            |
|                     | 2211399  | Staff Job Evaluation                                                          | -                              | -                   | -                              | -                   | -                          | -                  |

| 15. County Assembly |          |                                                                                      |                                |                     |                                |                     |                            |               |
|---------------------|----------|--------------------------------------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|----------------------------|---------------|
| DEPARTMENT          | GFS CODE | TITLE AND DETAILS                                                                    | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | REVISED<br>BUDGET<br>ESTIMATES | BUDGET<br>ESTIMATES | PROJECTED BUDGET ESTIMATES |               |
|                     |          |                                                                                      | FY 2024/2025                   | FY 2025/2026        | FY 2025/2026                   | FY 2026/2027        | FY 2027/2028               | FY 2028/2029  |
|                     |          |                                                                                      | Kshs.                          | Kshs.               | Kshs.                          | Kshs.               | Kshs.                      | Kshs.         |
|                     | 2211399  | LVRAC Activities                                                                     | -                              | -                   | -                              | -                   | -                          | -             |
|                     | 2211399  | Audit Fees                                                                           | 900,000                        | 1,650,000           | 1,650,000                      | -                   | -                          | -             |
|                     | 2211399  | KRA Tax Penalties                                                                    | 10,000,000                     | 10,000,000          | 10,000,000                     | 5,000,000           | 5,500,000                  | 6,050,000     |
|                     | 2220100  | Routine Maintenance -<br>Vehicles and Other Transport<br>Equipment                   | 4,000,000                      | 5,500,000           | 5,500,000                      | 5,500,000           | 6,050,000                  | 6,655,000     |
|                     | 2220101  | Maintenance Expenses -<br>Motor Vehicles                                             | 4,000,000                      | 5,500,000           | 5,500,000                      | 5,500,000           | 6,050,000                  | 6,655,000     |
|                     | 2220200  | Routine maintenance-other<br>Assets                                                  | 4,500,000                      | 3,774,470           | 12,674,470                     | 3,350,000           | 3,685,000                  | 4,053,500     |
|                     | 2220201  | Maintenance of Plant,<br>Machinery and Equipment                                     | 2,000,000                      | 1,000,000           | 1,000,000                      | 1,000,000           | 1,100,000                  | 1,210,000     |
|                     | 2220205  | Maintenance of Buildings and<br>Stations ++ Non-residential                          | 1,000,000                      | 1,100,000           | 10,000,000                     | 1,000,000           | 1,100,000                  | 1,210,000     |
|                     | 2220210  | Maintenance of Hansard<br>Machine                                                    | 700,000                        | 770,000             | 770,000                        | 500,000             | 550,000                    | 605,000       |
|                     | 2220210  | Maintenance of Computers,<br>Software, and Networks                                  | 500,000                        | 550,000             | 550,000                        | 500,000             | 550,000                    | 605,000       |
|                     | 2220210  | Website Management                                                                   | 300,000                        | 354,470             | 354,470                        | 350,000             | 385,000                    | 423,500       |
|                     | 3100000  | Acquisition OF Non-Financial<br>Assets                                               | 22,142,296                     | 6,950,000           | 11,750,000                     | 1,600,000           | 1,760,000                  | 1,936,000     |
|                     | 3111001  | Purchase of Office Furniture<br>and Fittings                                         | 2,500,000                      | 2,750,000           | 2,750,000                      | 800,000             | 880,000                    | 968,000       |
|                     | 3111002  | Purchase of Computers,<br>Printers and other IT<br>Equipment and air<br>conditioners | 3,500,000                      | -                   | 2,500,000                      | 800,000             | 880,000                    | 968,000       |
|                     | 3111002  | Purchase of Heavy duty<br>printers and photocopier                                   | -                              | -                   | 1,500,000                      | -                   | -                          | -             |
|                     | 3111002  | Purchase of Ipad                                                                     | 8,442,296                      | 4,200,000           | 5,000,000                      | -                   | -                          | -             |
|                     | 3111004  | Purchase of Exchanges and<br>other Communications<br>Equipment                       | -                              | -                   | -                              | -                   | -                          | -             |
|                     | 3111009  | Acquisition of Software and<br>Antiviruses                                           | 300,000                        | -                   | -                              | -                   | -                          | -             |
|                     | 3111009  | Purchase of goose<br>mikes/tapes for Hansard<br>system                               | 200,000                        | -                   | -                              | -                   | -                          | -             |
|                     | 3110704  | Purchase of Bicycles and<br>Motorcycles                                              | 7,200,000                      | -                   | -                              | -                   | -                          | -             |
|                     | 3111009  | Purchase of Other Office<br>Equipment (including fridges,<br>sentry box)             | -                              | -                   | -                              | -                   | -                          | -             |
|                     |          | Grants, Transfers and<br>Subsidies                                                   | -                              | -                   | -                              | -                   | -                          | -             |
|                     |          | Car Grant Reimbursement                                                              | -                              | -                   | -                              | -                   | -                          | -             |
|                     |          | Gross Recurrent Expenditure<br>Kshs.                                                 | 804,254,206                    | 859,382,566         | 859,598,045                    | 869,598,046         | 929,009,820                | 1,021,910,802 |
|                     |          | Compensation to Employees                                                            | 445,462,004                    | 468,610,184         | 434,075,663                    | 517,684,414         | 541,904,825                | 596,095,308   |
|                     |          | Use of Goods and Services                                                            | 336,649,906                    | 383,822,382         | 413,772,382                    | 350,313,632         | 385,344,995                | 423,879,495   |
|                     |          | Acquisition OF Non-Financial                                                         | 22,142,296                     | 6,950,000           | 11,750,000                     | 1,600,000           | 1,760,000                  | 1,936,000     |
|                     |          | Grants, Transfers and<br>Subsidies                                                   | -                              | -                   | -                              | -                   | -                          | -             |
|                     |          | TOTAL                                                                                | 804,254,206                    | 859,382,566         | 859,598,045                    | 869,598,046         | 929,009,820                | 1,021,910,802 |

## Itemized development

| 14. County Assembly                                  |          |                                                                                               |         |                          | -                |                          | -                |                            |              |
|------------------------------------------------------|----------|-----------------------------------------------------------------------------------------------|---------|--------------------------|------------------|--------------------------|------------------|----------------------------|--------------|
| COUNTY DEVELOPMENT BUDGET                            | GFS CODE | TITLE AND DETAILS                                                                             | STATUS  | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | REVISED BUDGET ESTIMATES | BUDGET ESTIMATES | PROJECTED BUDGET ESTIMATES |              |
|                                                      |          |                                                                                               |         | FY 2024/2025             | FY 2025/2026     | FY 2025/2026             | FY 2026/2027     | FY 2027/2028               | FY 2028/2029 |
|                                                      |          |                                                                                               |         | Kshs                     | Kshs             | Kshs                     | Kshs             | Kshs                       | Kshs         |
| Programme: Legislation, Representation and Oversight |          |                                                                                               |         |                          | -                |                          | -                |                            |              |
| Infrastructure Development                           |          |                                                                                               |         |                          |                  |                          |                  |                            |              |
|                                                      | 3110202  | Construction of ward offices                                                                  |         |                          |                  |                          | 105,000,000      | 115,500,000                | 127,050,000  |
|                                                      | 3111111  | Installation and Commissioning of E-Parliament software                                       | New     | -                        | 42,000,000       | 42,000,000               | -                | -                          | -            |
|                                                      | 3110299  | Infrastructure Development-cabros                                                             | Ongoing | -                        | 1,500,000        | 1,500,000                | -                | -                          | -            |
|                                                      | 3110399  | landscaping at speakers residence                                                             | Ongoing | 4,500,000                | -                | -                        | -                | -                          | -            |
|                                                      | 3110202  | Construction works                                                                            | New     | -                        | 3,300,000        | 3,300,000                | -                | -                          | -            |
|                                                      | 3130101  | Acquisition of Land for ward offices                                                          | New     | 34,300,000               | 7,700,000        | 7,700,000                | -                | -                          | -            |
|                                                      | 3111101  | Purchase and installation of raze wire for perimeter wall in the speaker's official residence |         | 3,400,000                | -                | -                        | -                | -                          | -            |
| Total                                                |          |                                                                                               |         | 42,200,000               | 54,500,000       | 54,500,000               | 105,000,000      | 115,500,000                | 127,050,000  |

**Annex 1: Detailed Capital Project**

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