

REPUBLIC OF KENYA



THE COUNTY GOVERNMENT OF KISUMU

Office of the County Executive Committee Member, Finance, Economic Planning & ICT Services

REF: KC/FIN/C.BUDGET/VOL.II/44

DATE: 7th AUGUST, 2025

CONTROLLER OF BUDGET,
P.O BOX 35616-00100
NAIROBI.

Dear FCPA DR. NYAKANG'O, CBS

**RE: CLEARANCE OF KISUMU COUNTY APPROVED BUDGET ESTIMATES FY
2025-2026 FOR IFMIS UPLOAD.**

We are pleased to forward to the controller of Budget, the Kisumu County Approved Budget Estimates FY 2025-2026 as approved by the county assembly for clearance to enable us continue with our normal operations.

Attached are the copies of Velum, Appropriation Act, Governor's General Warrant, Hyperion evidence for your necessary action.

Kindly Expedite.

Thank You

GEORGE O. OKONG'O
CECM-Finance, Economic Planning & ICT Services

OWEN OJUOK
Clerk-County Assembly

Prosperity House (Former Nyanza Provincial Headquarters Building) 2nd Floor

P.O. Box 2738-40100 Kisumu City

COUNTY GOVERNMENT OF KISUMU



APPROVED BUDGET ESTIMATES
FISCAL YEAR 2025/2026

MR. GEORGE OMONDI OKONG'O

COUNTY EXECUTIVE COMMITTEE MEMBER
FOR FINANCE, ECONOMIC PLANNING AND ICT SERVICES

SIGN.....

DATE.....



THE COUNTY GOVERNMENT OF KISUMU

VISION

A peaceful and prosperous County where all citizens enjoy a high- quality life and a sense of belonging.

MISSION

To realize the full potential of devolution and meet the development aspirations of the people of Kisumu County.

FOREWORD

The Annual Budget Estimates for the Financial Year 2025/2026 mark a major step in our journey to realize the aspirations of the people of Kisumu County, guided by the clarion call of "*Wasetimo Wadoktimo*", in the Manifesto of His Excellency the Governor for the second term of office.

Building on the foundation laid in previous years and aligning with the national Bottom-Up Economic Transformation Agenda (BETA), this budget demonstrates our continued commitment to consolidating progress and opening new frontiers for inclusive and sustainable development.

Prepared against the backdrop of a stabilizing national economy, the budget aligns county priorities with both local needs and national economic shifts. It ensures Kisumu County remains resilient, forward-looking, and responsive to emerging challenges and opportunities.

For the FY 2025/26, priority has been given to the clearance of pending bills to enhance fiscal credibility and release resources for development. We have also intensified efforts to boost Own Source Revenue (OSR) through better governance, technology-driven systems, and strengthened compliance. Importantly, the FY 2025/26 budget will also prioritize the routine maintenance of existing infrastructure to safeguard public investments and ensure functionality. Moreover, the County will focus on the completion of incomplete and stalled projects to deliver timely services and achieve maximum value for money.

A key policy shift is the adoption of a more disciplined operational framework, with a 50% reduction in operation and maintenance costs. To achieve this, the County will prioritize centralized procurement of common-user items such as vehicle insurance, fuel, stationery, ICT equipment, printing services, utilities, and motor vehicle repairs. Centralization will eliminate duplication, enable bulk procurement savings, and enhance accountability and transparency.

Additionally, to curb the escalating cost of personnel emoluments, the County has instituted a freeze on new employment except for critical services. This aims to sustain a manageable wage bill and prioritize resources for impactful development initiatives.

The FY 2025/26 budget embodies fiscal discipline, revenue growth, efficient spending, and targeted investments that promote growth, create jobs, and enhance the quality of life for all residents of Kisumu County.



MR. GEORGE O. OKONG'O
CECM – FINANCE, ECONOMIC PLANNING AND ICT SERVICES

ACKNOWLEDGEMENT

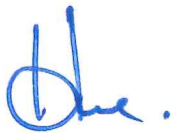
The preparation of the Kisumu County Annual Budget Estimates for the Financial Year 2025/2026 has been a collaborative effort involving many individuals and various stakeholders whose dedication and input are greatly appreciated.

We wish to sincerely thank His Excellency the Governor for providing strategic leadership and vision, and the County Executive Committee Members for their invaluable policy guidance throughout the budgeting process. Special appreciation goes to the County Treasury team for their hard work, technical expertise, and tireless commitment to ensuring that the budget preparation process was consultative, transparent, and aligned with both local priorities and national goals.

Our appreciation also extends to sector working groups, departmental teams, and stakeholders including development partners, the private sector, civil society organizations, and members of the public for their constructive engagement and feedback during the public participation forums.

The contributions and cooperation of all these partners have been instrumental in ensuring that the 2025/2026 Budget is responsive, realistic, and geared towards accelerating socio-economic transformation for the people of Kisumu County.

We reaffirm our collective commitment to prudent financial management, effective service delivery, and the realization of the County's development aspirations.



CPA OPIYO MARTIN OKODE

Ag. CHIEF OFFICER FINANCE & ICT SERVICES

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SUMMARY OF COUNTY FUNDINGS

Revenue Items	ESTIMATE	PROJECTED	
	2025-2026	2026-2027	2027-2028
Openning balance	1,559,835,059		
Equitable Share	8,902,026,938	9,436,148,554	10,002,317,468
DANIDA Grant	23,123,790	24,511,217	25,981,890
Finance Locally -Led Climate Action Plan (FLLOCA)	137,500,000	145,750,000	154,495,000
KISIP	845,000,000	895,700,000	949,442,000
IDA (World Bank Credit to Finance Agricultural Value Chain Development Project (NAVCDP)	157,535,352	166,987,473	177,006,722
Aquaculture Business Development Project (ABDP)	37,326,163	39,565,733	41,939,677
PrAEctiCe	20,000,000	21,200,000	22,472,000
Allocation for Court Fines	66,912	70,927	75,182
KDSP II Level I	37,500,000	39,750,000	42,135,000
KDSP II Level II	352,500,000	373,650,000	396,069,000
Community Health Promoters	165,339,627	175,260,005	185,775,605
Change Maker	15,000,000	15,900,000	16,854,000
IDA (World Bank Credit: Kenya Urban Support Project KUSP-Urban Development Grant (UDG)	36,634,916	38,833,011	41,162,992
IDA (World Bank Credit: Kenya Urban Support Project KUSP-Urban Institutional Grant (UIG)	340,394,236	360,817,890	382,466,964
Kenya Dairy Enterprise Development	400,391	424,414	449,879
Transforming health centre	544,976	577,675	612,335
RMLF	68,301,577	72,399,672	76,743,652
Total Share of National Revenue	12,699,029,937	13,460,971,733	14,268,630,037
Locally Collected Revenue			
Receivables	1,866,952,862	1,978,970,034	2,097,708,236
Land Rates	199,897,898	211,891,772	224,605,278
Rents	20,447,477	21,674,326	22,974,785

Trade License Fees	192,900,477	204,474,506	216,742,976
Bus Park Fees	51,504,963	54,595,261	57,870,976
Parking Fees	34,932,941	37,028,917	39,250,653
Reserved Slot	5,851,300	6,202,378	6,574,521
Monthly Stickers	20,645,100	21,883,806	23,196,834
Clamping Fees	59,730	63,314	67,113
Market Fees	58,743,935	62,268,571	66,004,685
Stock Ring	2,681,910	2,842,825	3,013,394
Cess	51,280,480	54,357,309	57,618,747
Building Plans	29,074,445	30,818,912	32,668,046
Sign Board Promotion Etc.	170,957,831	181,215,301	192,088,219
Livestock Movement Permit	7,110	7,537	7,989
Sundry Revenue	26,764,620	28,370,497	30,072,727
Public Health And Others	8,611,102	9,127,768	9,675,434
Sub-Total	2,741,314,181	2,905,793,032	3,080,140,614
Revenue From Departments			
Medical Service, Public Health And Sanitation	800,000,000	848,000,000	898,880,000
Agriculture, Fisheries, Livestock, Development And Irrigation	4,690,648	4,972,087	5,270,412
Sports , Culture, Gender And Youth Affairs	1,831,930	1,941,846	2,058,357
Water, Environment, Natural Resources And Climate Change	7,583,106	8,038,092	8,520,378
Lands ,Physical Planning, Housing And Urban Development	30,935,996	32,792,156	34,759,685
Trade, Tourism, Industry And Marketing	1,782,940	1,889,916	2,003,311
Liquor License	20,689,028	21,930,370	23,246,192
Public Service, County Administration And Participatory Development, Office Of The Governor	23,666,397	25,086,381	26,591,564
Sub-Total	891,180,045	944,650,848	1,001,329,899
Total Own Source Revenue	3,632,494,226	3,850,443,880	4,081,470,512
Grand Total	16,331,524,163	17,311,415,613	18,350,100,550

DEPARTMENTAL BUDGET SUMMARY

Department	Personnel Emolument	Ops & Maintenance	Development	Totals
Lands, Physical Planning, Housing and Urban Development	66,899,754	82,818,330	1,085,800,000	1,235,518,084
Agriculture, Livestock Development, Fisheries and Irrigation.	191,405,124	53,428,764	426,569,641	671,403,529
City of Kisumu	250,427,163	144,133,347	1,267,758,259	1,662,318,769
County Assembly of Kisumu	352,864,077	509,219,575	100,000,000	962,083,652
County Public Service Board	18,961,788	24,159,674	0	43,121,462
Education, Technical Training, Innovation & Social Service	516,468,100	434,500,000	335,266,000	1,286,234,100
Infrastructure, Energy and Public Works	80,877,408	91,000,000	1,236,601,577	1,408,478,985
Finance, Economic Planning & ICT Services	337,475,004	1,477,233,919	75,076,880	1,889,785,803
Trade, Tourism, Industry and Marketing	58,731,960	53,380,000	69,383,598	181,495,558
Medical Services, Public Health and Sanitation	2,734,391,572	952,147,382	282,131,185	3,968,670,139
Sports, Culture, Gender and Youth Affairs	33,705,888	80,690,226	86,244,592	200,640,706
Water, Environment, Natural Resources & Climate Change	83,411,868	46,092,070	595,672,049	725,175,987
Public Service, County Administration & Participatory Development office of the Governor	817,659,908	590,100,000	387,687,481	1,795,447,389
County Attorney	-	221,150,000		221,150,000
Ahero/Awasi Municipality	1,500,000	14,500,000		16,000,000
Maseno Holo Municipality	1,000,000	10,500,000	4,500,000	16,000,000
Kombewa/Bodi Municipality	1,000,000	11,000,000	4,000,000	16,000,000
Katito/Pap Onditi Municipality	1,000,000	10,500,000	4,500,000	16,000,000
Muhoroni/Chemelil Municipality	1,000,000	11,000,000	4,000,000	16,000,000
TOTALS	5,554,779,614	4,811,553,287	5,965,191,262	16,331,524,163

1. DEPARTMENT OF LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT.

Part A: Vision

To be a leading department in the planning & provision of efficient, sustainable, equitable use of county land resources and provision of adequate housing to the residents of Kisumu County.

Part B: Mission

To Champion sustainable land management, planned urban and rural development and decent housing for all.

Part C: Mandate

To ensure rational spatial planning for sustainable land use and management that guarantees orderly development of adequate social amenities towards securing adequate housing for socio-economic development

Part D: Strategic Objectives

Strategic objectives for the Department of Survey and Lands Management, Housing and Urban Development and Physical Planning are;

- i. Formulating County policies, strategies and programs on Lands, Housing Physical planning and Urban Development
- ii. Providing policy guidance for sustainable, orderly development and an effective management of Lands, Housing and Urban Development
- iii. Setting County standards for sustainable use and development of land; and development of improved housing
- iv. Ensuring Compliance to laws, regulations and standards for an effective land management and sustainable development of Housing and Urban Centers

The Goal for Land Housing Physical Planning & Urban Development sector is to ensure coordinated development through efficient, fair, equitable use and sustainable land use management and also promote decent housing for the residents of Kisumu County. Sector Strategic Priorities include:

- i. To improve physical land use and development planning Key sector stakeholders
- ii. To improve urban governance & management
- iii. To improve the land management system
- iv. To improve access to affordable housing & enhanced urban infrastructure

The department intends to invigorate its roles by ensuring that important planning tools are in place. Preparation of the County Spatial Plan has already begun with initial allocation of Kshs. 20,000,000 in

the FY 2024/2025 budget. The department has allocated a further Kshs. 40,000,000 in proposed budget for FY 2025/2026 to continue with the project which is expected to take 18 months at an approximated budget of Kshs. 100,000,000. The County Plan shall be completed in with the support of Food & Agricultural Organization (FAO) in our joint digital land governance system program.

The department has also allocated Kshs. 20,000,000 to complete land use plans in the municipalities of Maseno and Ahero.

The County has elevated five towns to Municipalities. This strategy will only further devolve services but also help in closer monitoring of the inevitable urbanization. To achieve this, the department has called for consolidation of all urban budgets currently resident in other departments, secondment of line staff to the proposed municipalities, delineation of urban boundaries, the establishment of required management committees, and initiation of improvement in various urban infrastructures. Further, department allocated Kshs. 20,000,000 for construction of Municipal headquarters in Kombewa and Katito in the FY 2024/2025 budget. Work has commenced and the department has allocated a further Kshs. 5,000,000 in the proposed budget for FY 2025/2026 to continue with projects. Cummulatively the two headquarters require approximately Kshs. 80,000,000 to complete.

On housing, the Governor's agenda on the provision of at least 10000 units of affordable housing is still on course. In line with governor's manifesto of delivering affordable housing for residents of Kisumu. The department has negotiated with National Government to construct 2400 units at Lumumba is on-going and is expected to be completed in 2026. Negotiation with National Housing Corporation over debt swap to free Ondiek Estate for development of more affordable housing units has been completed and passed by cabinet. Upon ratification by the County Assembly, the county government of Kisumu will hand over Ondiek estate to National Housing Corporation and get Arina, Argwings and Mosque estates.

Kenya Informal Settlement Improvement Program (KISIP II) intends to improve infrastructure in various informal settlements in Kisumu city and Muhoroni. KISIP II Contract for Lot 1&2 are ongoing and are expected to be completed this year 2025.

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT	1,081,845,609	381,303,442	1,094,318,059	1,235,518,084	1,297,293,988	1,362,158,688
Total Expenditure	1,081,845,609	381,303,442	1,094,318,059	1,235,518,084	1,297,293,988	1,362,158,688

5067 LANDS, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT							
	Economic Classification	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
		2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	933,452,199	376,106,632	980,261,809	990,548,398	1,040,075,818	1,092,079,609
21	Compensation of Employees	-	56,640,733	-	66,899,754	70,244,742	73,756,979
22	Goods and Services	55,380,240	19,466,057	90,261,809	46,339,344	48,656,311	51,089,127
26	Grants	878,071,959	299,999,842	890,000,000	877,309,300	921,174,765	967,233,503
	Capital Expenditure	148,393,410	5,196,810	114,056,250	244,969,686	257,218,170	270,079,079
31	Acquisition of Non-Financial Assets	148,393,410	5,196,810	114,056,250	244,969,686	257,218,170	270,079,079
	Total Expenditure	1,081,845,609	381,303,442	1,094,318,059	1,235,518,084	1,297,293,988	1,362,158,688

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	56,640,733	-	66,899,754	5.41
Operations & Maintenance	1,081,845,609	324,662,709	1,094,318,059	82,818,330	6.70
Development	-	-	-	1,085,800,000	87.88
Total	1,081,845,609	381,303,442	1,094,318,059	1,235,518,084	100

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

P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP506001: General Administration, Planning and Support Services	1,039,622,455	370,232,004	1,018,282,279	1,219,853,740	1,280,846,427	1,344,888,748
SP506004: Lands and Physical Planning	11,415,515	8,657,438	18,744,100	9,660,175	10,143,184	10,650,343
SP506005: Housing and Urban Development	30,807,639	2,414,000	57,291,680	6,004,169	6,304,377	6,619,596
Total Programme Expenditure	1,081,845,609	381,303,442	1,094,318,059	1,235,518,084	1,297,293,988	1,362,158,688

P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	933,452,199	376,106,632	980,261,809	990,548,398	1,040,075,818	1,092,079,609
21	Compensation of Employees	-	56,640,733	-	66,899,754	70,244,742	73,756,979
22	Goods and Services	55,380,240	19,466,057	90,261,809	46,339,344	48,656,311	51,089,127
26	Grants	878,071,959	299,999,842	890,000,000	877,309,300	921,174,765	967,233,503
	Capital Expenditure	148,393,410	5,196,810	114,056,250	244,969,686	257,218,170	270,079,079
31	Acquisition of Non-Financial Assets	148,393,410	5,196,810	114,056,250	244,969,686	257,218,170	270,079,079
	Total Expenditure	1,081,845,609	381,303,442	1,094,318,059	1,235,518,084	1,297,293,988	1,362,158,688

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	56,640,733	-	66,899,754	5.41

Operations & Maintenance	1,081,845,609	324,662,709	1,094,318,059	82,818,330	6.70
Development	-	-	-	1,085,800,000	87.88
Total	1,081,845,609	381,303,442	1,094,318,059	1,235,518,084	100

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

P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT							
SP506001: General Administration, Planning and Support Services							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	891,229,045	365,035,194	904,226,029	974,884,054	1,023,628,257	1,074,809,670	
21 Compensation of Employees	-	56,640,733	-	66,899,754	70,244,742	73,756,979	
22 Goods and Services	38,529,045	8,394,619	64,226,029	30,675,000	32,208,750	33,819,188	
26 Grants	852,700,000	299,999,842	840,000,000	877,309,300	921,174,765	967,233,503	
Capital Expenditure	148,393,410	5,196,810	114,056,250	244,969,686	257,218,170	270,079,079	
31 Acquisition of Non-Financial Assets	148,393,410	5,196,810	114,056,250	244,969,686	257,218,170	270,079,079	
Total Expenditure	1,039,622,455	370,232,004	1,018,282,279	1,219,853,740	1,280,846,427	1,344,888,748	

P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT							
SP506004: Lands and Physical Planning							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	11,415,515	8,657,438	18,744,100	9,660,175	10,143,184	10,650,343	
22 Goods and Services	11,415,515	8,657,438	18,744,100	9,660,175	10,143,184	10,650,343	
Total Expenditure	11,415,515	8,657,438	18,744,100	9,660,175	10,143,184	10,650,343	

P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT							
SP506005:Housing and Urban Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification		2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	30,807,639	2,414,000	57,291,680	6,004,169	6,304,377	6,619,596
22	Goods and Services	5,435,680	2,414,000	7,291,680	6,004,169	6,304,377	6,619,596
26	Grants	25,371,959	-	50,000,000	-	-	-
	Total Expenditure	30,807,639	2,414,000	57,291,680	6,004,169	6,304,377	6,619,596

Part I: Classification by Vote, Head and Item

Prog1	P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT						
P1SP1	SP506001: General Administration, Planning and Support Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	-	56,640,733	-	66,899,754	70,244,742	73,756,979
2110100	Basic Salaries Permanent Employees	-	56,640,733	-	66,899,754	70,244,742	73,756,979
2110101	Salaries & Wages - Civil Servants	-	56,640,733	-	66,899,754	70,244,742	73,756,979
2200000	Use of Goods and Services	38,529,045	8,394,619	64,226,029	30,675,000	32,208,750	33,819,188
2210200	Communication, Supplies and Services	41,250	-	82,500	100,000	105,000	110,250
2210201	Telephone Services	41,250	-	82,500	100,000	105,000	110,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	7,313,195	880,925	9,514,371	4,900,000	5,145,000	5,402,250
2210301	Travel - Airline, Bus etc	744,550	97,100	1,079,371	500,000	525,000	551,250
2210302	Accommodation -Domestic Travel	3,532,500	52,500	3,132,500	1,400,000	1,470,000	1,543,500
2210303	Daily Subsistence Allowance	2,800,000	591,325	2,100,000	2,000,000	2,100,000	2,205,000
2210309	Field Allowance	236,145	140,000	3,202,500	1,000,000	1,050,000	1,102,500
2210400	Foreign Travel, Subsistence and other Transportation Costs	350,000	-	1,645,000	4,500,000	4,725,000	4,961,250
2210401	Travel - Airline, Bus etc	350,000	-	350,000	1,500,000	1,575,000	1,653,750
2210402	Accommodation - international Travel	-	-	595,000	1,500,000	1,575,000	1,653,750
2210403	Daily Subsistence Allowance	-	-	700,000	1,500,000	1,575,000	1,653,750

2210500	Printing, Advertising and Information Supplies and Services	825,650	-	1,250,000	625,000	656,250	689,063
2210502	Publishing & Printing services	425,450	-	500,000	250,000	262,500	275,625
2210504	Advertising & Publicity	400,200	-	750,000	375,000	393,750	413,438
2210600	Rental of Produced Assets	-	-	175,000	250,000	262,500	275,625
2210604	Hire of Transport	-	-	175,000	250,000	262,500	275,625
2210800	Hospitality Supplies and Services	6,612,500	589,338	5,750,000	2,125,000	2,231,250	2,342,813
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	5,500,000	249,138	3,500,000	2,125,000	2,231,250	2,342,813
2210802	Board Committee, Conferences and Seminars	1,112,500	340,200	2,250,000	-	-	-
2211100	General Office Supplies and Services	3,300,000	4,356,680	3,300,000	5,075,000	5,328,750	5,595,188
2211101	General Office Supplies	3,150,000	4,356,680	3,150,000	5,000,000	5,250,000	5,512,500
2211102	Supplies and Accessories for Computers and Printers	150,000	-	150,000	75,000	78,750	82,688
2211200	Fuel, Oil and Lubricants	3,000,000	1,000,000	3,000,000	4,000,000	4,200,000	4,410,000
2211201	Refined Fuels and Lubricants for Transport	3,000,000	1,000,000	3,000,000	4,000,000	4,200,000	4,410,000
2211300	Other Operating Expenses	13,830,050	72,250	34,104,158	5,250,000	5,512,500	5,788,125
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	72,250	52,500	250,000	262,500	275,625
2211310	Contracted Professional Services	10,000,000	-	15,000,000	5,000,000	5,250,000	5,512,500
2211399	Other Operating Expenses	3,830,050	-	19,051,658	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	2,500,000	-	2,500,000	1,250,000	1,312,500	1,378,125
2220101	Maintenance Motor Vehicles	2,500,000	-	2,500,000	1,250,000	1,312,500	1,378,125
2220200	Routine Maintenance - Other Assets	756,400	1,495,426	2,905,000	2,600,000	2,730,000	2,866,500
2220205	Maintenance of Buildings and Stations Non-Residential	651,400	1,495,426	2,800,000	1,100,000	1,155,000	1,212,750
2220210	Maintenance of Computers, Software and Networks	105,000	-	105,000	1,500,000	1,575,000	1,653,750
2600000	Grants	852,700,000	299,999,842	840,000,000	877,309,300	921,174,765	967,233,503
2640400	Other Current Transfers, Grants and Subsidies	2,700,000	-	10,000,000	32,309,300	33,924,765	35,621,003
2640499	Other Current Transfers	2,700,000	-	10,000,000	32,309,300	33,924,765	35,621,003
2640500	Other Capital Grants and Transfers	850,000,000	299,999,842	830,000,000	845,000,000	887,250,000	931,612,500
2640503	Other Capital Grants and Transfers	850,000,000	299,999,842	830,000,000	845,000,000	887,250,000	931,612,500
3100000	Acquisition of Non-Financial Assets	148,393,410	5,196,810	114,056,250	244,969,686	257,218,170	270,079,079
3110500	Construction of Civil Works	48,000,000	-	30,000,000	64,800,000	68,040,000	71,442,000

3110504	Other Infrastructure and Civil Works	48,000,000	-	30,000,000	64,800,000	68,040,000	71,442,000
3111000	Purchase of Office Furniture/General Equipment	2,093,410	5,196,810	756,250	3,819,686	4,010,670	4,211,204
3111001	Purchase of Office Furniture/General Equipment	1,593,410	2,299,310	256,250	828,125	869,531	913,008
3111002	Purchase of Computers, Printers and Other IT Equipment	500,000	2,897,500	500,000	2,991,561	3,141,139	3,298,196
3111300	Purchase of Certified Seeds, Breeding Stock/Live Animals	-	-	-	350,000	367,500	385,875
3111301	Purchase of Certified Crop Seeds	-	-	-	350,000	367,500	385,875
3111400	Research, Feasibility Studies, Project Preparation and Design Supervision	20,000,000	-	40,000,000	100,000,000	105,000,000	110,250,000
3111401	Pre-feasibility, Feasibility and Appraisal Studies	-	-	-	100,000,000	105,000,000	110,250,000
3111402	Engineering and Design Plans	20,000,000	-	40,000,000	-	-	-
3130100	Acquisition of Land	78,300,000	-	43,300,000	76,000,000	79,800,000	83,790,000
3130101	Acquisition of Land	78,300,000	-	43,300,000	76,000,000	79,800,000	83,790,000

Prog1	P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT						
P1SP4	SP506004: Lands and Physical Planning						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	11,415,515	8,657,438	18,744,100	9,660,175	10,143,184	10,650,343
2210200	Communication, Supplies and Services	56,750	-	115,000	57,500	60,375	63,394
2210201	Telephone Services	56,750	-	115,000	57,500	60,375	63,394
2210300	Domestic Travel, Subsistence and Other Transportation Costs	3,834,900	-	6,265,350	2,940,175	3,087,184	3,241,543
2210301	Travel - Airline, Bus etc	310,000	-	525,350	262,675	275,809	289,599
2210302	Accommodation -Domestic Travel	2,184,400	-	2,555,000	1,277,500	1,341,375	1,408,444
2210303	Daily Subsistence Allowance	700,000	-	1,050,000	900,000	945,000	992,250
2210309	Field Allowance	640,500	-	2,135,000	500,000	525,000	551,250
2210500	Printing, Advertising and Information Supplies and Services	1,566,615	-	2,975,000	1,487,500	1,561,875	1,639,969
2210502	Publishing & Printing services	1,023,330	-	2,400,000	1,200,000	1,260,000	1,323,000
2210504	Advertising & Publicity	543,285	-	575,000	287,500	301,875	316,969
2210800	Hospitality Supplies and Services	1,643,500	8,557,438	3,705,000	1,752,500	1,840,125	1,932,131

2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	1,528,500	329,138	1,755,000	827,500	868,875	912,319
2210802	Board Committee, Conferences and Seminars	115,000	8,228,300	1,950,000	925,000	971,250	1,019,813
2211100	General Office Supplies and Services	1,781,250	-	1,781,250	1,222,500	1,283,625	1,347,806
2211101	General Office Supplies	1,725,000	-	1,725,000	822,500	863,625	906,806
2211102	Supplies and Accessories for Computers and Printers	56,250	-	56,250	400,000	420,000	441,000
2211200	Fuel, Oil and Lubricants	2,525,000	100,000	3,850,000	1,500,000	1,575,000	1,653,750
2211201	Refined Fuels and Lubricants for Transport	2,525,000	100,000	3,850,000	1,500,000	1,575,000	1,653,750
2211300	Other Operating Expenses	7,500	-	52,500	700,000	735,000	771,750
2211306	Membership fees & subscriptions to Professional/Other Bodies	7,500	-	52,500	700,000	735,000	771,750

Prog1	P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT						
P1SP5	SP506005:Housing and Urban Development						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	5,435,680	2,414,000	7,291,680	6,004,169	6,304,377	6,619,596
2210200	Communication, Supplies and Services	-	-	22,500	20,000	21,000	22,050
2210201	Telephone Services	-	-	22,500	20,000	21,000	22,050
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,794,280	-	2,012,780	1,890,658	1,985,191	2,084,450
2210301	Travel - Airline, Bus etc	100,000	-	178,500	398,518	418,444	439,366
2210302	Accommodation -Domestic Travel	1,384,280	-	784,280	392,140	411,747	432,334
2210303	Daily Subsistence Allowance	-	-	-	1,100,000	1,155,000	1,212,750
2210309	Field Allowance	310,000	-	1,050,000	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	225,000	-	375,000	1,300,000	1,365,000	1,433,250
2210502	Publishing & Printing services	225,000	-	225,000	800,000	840,000	882,000
2210504	Advertising & Publicity	-	-	150,000	500,000	525,000	551,250
2210800	Hospitality Supplies and Services	1,178,900	1,914,000	1,443,900	1,074,761	1,128,499	1,184,924
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	678,900	150,000	678,900	339,450	356,423	374,244
2210802	Board Committee, Conferences and Seminars	500,000	1,764,000	765,000	735,311	772,077	810,680
2211100	General Office Supplies and Services	1,237,500	500,000	1,237,500	618,750	649,688	682,172

2211101	General Office Supplies	1,237,500	-	1,237,500	618,750	649,688	682,172
2211102	Supplies and Accessories for Computers and Printers	-	500,000	-	-	-	-
2211200	Fuel, Oil and Lubricants	500,000	-	1,000,000	500,000	525,000	551,250
2211201	Refined Fuels and Lubricants for Transport	500,000	-	1,000,000	500,000	525,000	551,250
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	500,000	-	1,200,000	600,000	630,000	661,500
2220101	Maintenance Motor Vehicles	500,000	-	1,200,000	600,000	630,000	661,500
2600000	Grants	25,371,959	-	50,000,000	-	-	-
2640400	Other Current Transfers, Grants and Subsidies	25,371,959	-	50,000,000	-	-	-
2640499	Other Current Transfers	25,371,959	-	50,000,000	-	-	-

List of Development Projects

S/No.	Project Description	Ward	Total Amount
1.	Preparation of County Spatial Plan	Countywide	30,000,000
2.	Local Physical Development Plan for Ahero Awasi	Ahero Awasi	10,000,000
3.	Local Physical Development Plan for Maseno- Holo	Maseno	10,000,000
4.	Valuation Roll		30,000,000
5.	Completion of Katito Pap Onditi Municipal Head Quarters	Katito Pap Onditi	5,000,000
6.	Streetlighting of Maseno and Kombewa(Pending Bill)		7,800,000
7.	KISIP	Countywide	845,000,000
8.	Purchase of land for Rice store and Drying Ground for Siso Rice Farmers	Kabonyo/Kanyagwal	6,000,000
9.	Preparation of Spatial Plan	HQS	20,000,000
10.	Land Bank	HQS	70,000,000
11.	Construction of Municipal Headquarters at Kombewa	HQS	10,000,000
12.	Construction of Municipal Headquarters at Katito/Pap Onditi	HQS	10,000,000
13.	Construction of Ablution blocks in Muhoroni Town	HQS	2,500,000
14.	Construction of Ablution blocks in Kombewa	HQS	2,500,000
15.	Improvement of Junction -KMTC Access Road	Central Seme	3,000,000
16.	Improvement of Glad Tiding-Salvation Army Access Road	Central Seme	2,500,000
17.	Improvement of Langi Access Road	Central Seme	3,500,000
18.	Improvement of Interchange-Break through Access Road	Ahero	3,500,000
19.	Improvement of KPLC Substation-Vosh Church Access Road	Ahero	3,000,000
20.	Reconstruction of Pth floor wing C Offices	HQS	3,000,000

21.	Unclogging and Clearing of Storm water drainage channels in Katito Pap Onditi	North Nyakach	2,500,000
22.	Completion of Pundo Market	Central Kisumu	2,000,000
23.	Completion of Kasawino Market	Manyatta B	2,000,000
24.	Completion of Manyatta Peace Market	Kondele	2,000,000
	Total Amount		1,085,800,000

2. DEPARTMENT OF AGRICULTURE, IRRIGATION, LIVESTOCK AND FISHERIES.

Part A: Vision

A food and nutrition secure, prosperous County.

Part B: Mission

To promote innovative, commercially oriented, and modern agriculture in Kisumu County.

Part C: Strategic Overview and Context for Budget Intervention

Over the years, the sector budgetary allocation has not been adequate to support agricultural transformation in the county in accordance with Vision 2030 priorities of increasing investment in agriculture. The sector has continued to be allocated less than 5% of the county resource basket that is not in line with Maputo and Malabo declarations. The proposed FY2025-2026 budgetary allocation is 3.7% of the total resource basket. The agriculture sector in the county contributes 16.7% of the Gross County Product (GCP) only second to the transport and service industry with 62 % of the population engaged in farming. Because of the significant contribution of the sector in the development of the county, there is a need to consider increased investment in the sector for socio-economic transformation of the county.

The department is charged with developing competitive and commercialized crops, livestock and fisheries value chains for improved food and nutrition security, increased incomes and job creation in Kisumu County. This mandate is executed through the directorates of: a) Agriculture and irrigation b) Livestock Production and Veterinary Services and c) Fisheries and Blue Economy. Under these directorate are sections: a) Crop Production b) Irrigation c) Livestock Production d) Veterinary and e) Fisheries. In its quest to commercialize the agricultural sector, the department develops and implements projects and activities that support smallholder farmers, youth, women, and fisher folk in the county to sustainably produce and market agricultural and fisheries produce. These programmes fall under the broad categories of: Administration and planning services; Sustainable land use; Agricultural productivity and output improvement; Enhancement of access to agricultural credit and input and ; Promotion of agricultural market access and product development.

With the development resource baskets of KES 573,845,873 FY2023/24 and KES 352,679,899 in FY2024-2025 inclusive of conditional grants, the department has made significant gains in the development of crop, livestock and fisheries sub sectors. The operationalization of Facility Improvement Financing (FIF) has seen departmental institutions posting a growth in revenue generation of over 65 % in FY2024-2025 compared to FY2023-2024. This will be augmented with the continued investment in revamping and repositioning of these institutions. To improve access to agricultural advisory services, 115 new staff were recruited that reduced extension staff: farmer ratio from 1:10,000 to 1: 4,000. Similarly, 174 agriprenuers have been recruited and currently in boot camp, this will greatly improve extension service delivery. A total of 27 motorcycles were also procured to enhance mobility of extension officers. A total of 180,342 county farmers across the county were profiled and captured in the county agriculture database through NAVCDP. Following, more farmers are receiving fertilizer e-vouchers to support maize, cotton, and rice production. Improved access to inputs has seen 4000 acres put under cotton and continued increase in area under rice with 3.2 tonnes of certified rice seeds distributed to support farmers in Kisumu East, Nyando, Muhoroni and Nyakach Sub-counties. Bringing more land under cropping is supported by revamping subsidized tractors hire services with investments in acquisition of accessories and rehabilitation of tractors at AMS, Rabuor to promote farm mechanization services. To improve investments in the sector, 35 agricultural SACCOs have been recruited to cover all 35 wards of the county to increase access to agriculture credit. There is marked support in development of the aquaculture value chains with three (3) fish cages procured and distributed to fisherfolk groups in Nyalenda B ward. Twelve fish cages are also being assembled at Paga, Ogal, Kaloka and Nyamaroka BMUs supported by ABDP. To enhance gains in

agribusiness, 12 aquaculture groups and 16 aquaculture field schools have been granted a total grant of KES 7,400,000 for development of the aquaculture value chain. To increase market access, Ahero Livestock sale yard was rehabilitated, and a strategic investor sourced to operate and maintain the multi-stage rice mill installed at National Irrigation Authority, Ahero. Similarly, a one tonne ice making machine was installed at Dunga beach. To sustain gains in post-harvest handling, two landing sites at Ogal and Asat beaches are being processed for development with layout and SEIA reports already drawn.

Major constraints to budget implementation in FY2024-2025 include delayed authorization of development expenditure, inadequate and timely access to funds, delayed disbursement of NAVCDP funds by the national treasury and inadequate budgetary allocation.

The FY2025-2026 budget is focused in building on previous gains, completion of flagship projects, and development of departmental revenue generation stations. Also, in consideration is investing in sector selected priority value chains of the county and projects with maximum impact and equitable distribution of resources. Priority areas include promoting climate-smart agriculture technologies, investment in post-harvest handling facilities, promotion of farm mechanization services, investing in infrastructure supportive of agricultural knowledge and technology transfer and dissemination, and enhancing access to agricultural inputs and credit. These priorities are in line with the sector focus in the MTEF period 2024-2027, which is on increasing farm incomes, mitigating climate change effects, promoting value addition, promoting product diversification etc, through developing commercialized crop, livestock, and fisheries value chains.

P 0301: Departmental administration and planning services.

Objective: To improve effectiveness and institutional efficiency in service delivery.

For planning and coordination of departmental services, donor funded projects have been provisioned KES 234,583,414 i.e. KES 172,515,152 NAVCDP, KES 18,798,559 ABDP, KES 15,000,000 Change-maker and KES 28,269,703 PrAEctiCe projects. Additionally, KES 10,000,000 has been provisioned to operationalize FIF for the five (5) departmental institutions of Maseno ATC, KDDC, AMS, Mamboleo slaughterhouse, and Vicnaqua.

In managing administrative services and infrastructure, KES 22,100,000 has been provisioned for routine operation of offices and utility bills of 37 departmental stations, contracted private security services for five (5) revenue-generating stations, office supplies, and motor vehicle running expenses. The department has a fleet of 13 vehicles, 10 motorcycles, and 13 tractors that are either operational or grounded for servicing and repairs. Also provisioned are development pending bills at KES 25,918,919. To enable its effective operationalization, completion of phased construction of Pap Konam ATC has been provisioned at KES 10,000,000

P 0302: Promotion of Sustainable land use

Objective: Promote sustainable land use, environmental conservation and climate change adaptation.

The department intends to spend KES 500,300 in promoting soil and water conservation technologies and other climate-smart technologies. Planned are also capacity building of irrigation water users' association and rehabilitation of irrigation schemes under NAVCDP. Another key output of this programme is dissemination of urban and peri-urban technologies

P 0303: Agriculture productivity and output improvement

Objective: Increased Crop, Livestock, and Fisheries productivity and outputs.

This will be achieved by enhancing advisory agriculture services through field visits, demonstrations, field days and exhibitions to enhance the adoption of modern agricultural technologies. This core mandate of the department continues to be constrained by inadequate, prompt and timely access to funds. To support extension advisory services KES 6,500,000 has been provisioned for Kisumu ASK Show. The department will continue to engage the 174 recruited agriprenuers that will be complemented with the continued deployment of e-extension to improve service delivery. Farmer field schools will be established under NAVCDP and ABDP as avenues of knowledge and technology dissemination.

To develop Crop, Livestock and Fisheries Value Chains, the department plans to invest in E-voucher input subsidy that is expected to catalyze investment in priority crops, livestock and fisheries value chains. Additionally, through NAVCDP, there will be implementation of various interventions in the chicken, cotton, dairy, rice and tomato strategies. ABDP will continue developing the aquaculture value chain. To support development of the dairy value chain improvement of KDDC is provisioned at KES 27,000,000 with planned works including installation of milk cooling equipments, relocation of agrovets, development of the feed resource and rehabilitation of production units i.e., zero-grazing unit, haybarn, drainage system and heifer shed. Alongside production and productivity improvements, KES 5,000,000 will be spent on controlling livestock diseases through procuring vaccines.

To promote agriculture mechanization for improved farm productivity the department intends to invest KES 14,000,000 in Improvement of Agricultural Mechanization services through rehabilitation of tractors; rehabilitation of workshop shed and offices AMS, Rabuor. The department offers subsidized tractor hire services that in addition to promoting farm mechanization stabilize market prices for mechanization services for the county farmers.

P 0304: Enhancement of Access to Agricultural Credit and Input

Objective: Improved access to agricultural credit and inputs.

To improve input access, KES 50,942,000 will be seeded into the Kisumu County E-Voucher Farm Input Subsidy program. Through this program certified crop seeds, fertilizers, animal feeds, fingerlings and chicks will be made available to farmers at subsidized rates to enhance adoption of modern agricultural technologies. To support the national e-voucher fertilizer subsidy programme, planned also is continued updating of the county agricultural database through continued registration of farmers. To enhance agricultural credit access, there will be continued mobilization of farmers to join agricultural SACCOs.

P 0305: Promotion of Agriculture Market Access and Product Development

Objective: To improve market access

One of the main outputs of this sub-programme will be development of agribusiness mentorship and incubation facilities through continued renovation of Maseno ATC through installation of CCTV and solar; rehabilitation of the existing ablution block, sewerage system, and old school hostels at KES 20,000,000. Similarly, investment in value-added agriculture is planned to generate higher incomes for farmers and improve market access of farm produce. This will involve development of K’ochieng tomato plant, at KES 7,000,000 with planned works including the installation of equipment and drainage and sewerage works operationalize the tomato plant

Development of post-harvest handling Infrastructure is also vital increasing market access of agricultural produce and enhancing food safety. A total of KES 46,000,000 has been provisioned for rehabilitation of Mamboleo Slaughterhouse towards automation of the bovine, caprine and ovine slaughter lines. Other work includes revamping of the chicken slaughter section, rehabilitation of the incinerator and fencing the facility. This investment will be mainly contributing towards positioning the County as a regional aggregation and trading hub. Through NAVCDP, the department plans to invest in development of produce aggregation and value addition infrastructure along chicken, cotton, dairy, rice and tomato value chain.

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

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates

Programme Description	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P0301: General Administration, Planning and Support Services	345,839,593	158,262,660	330,700,379	671,903,529	705,498,705	740,773,641
P0302: Agricultural Productivity and Output Improvement	6,630,909	-	12,792,638	-	-	-
P0303: Promotion of sustainable Land Use	124,600	-	404,250	-	-	-
P0304: Enhancement of Agriculture Credit and Input Access	-	328,500	-	-	-	-
P0305: Promotion of Market Access and Products Development.	-	507,900	-	-	-	-
Total Expenditure	352,595,102	159,099,060	343,897,267	671,903,529	705,498,705	740,773,641

5068 DEPARTMENT OF AGRICULTURE, LIVESTOCK & FISHERIES							
		<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
	<i>Economic Classification</i>	<i>2023/2024</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>
	Recurrent Expenditure	271,064,077	159,099,060	280,397,267	498,417,302	523,338,167	549,505,075
21	Compensation of Employees	-	156,433,410	-	191,405,124	200,975,380	211,024,149
22	Goods and Services	25,864,167	1,166,400	35,197,357	47,428,764	49,800,202	52,290,212
26	Grants	245,199,910	1,499,250	245,199,910	259,583,414	272,562,585	286,190,714
	Capital Expenditure	81,531,025	-	63,500,000	173,486,227	182,160,538	191,268,565
31	Acquisition of Non-Financial Assets	81,531,025	-	63,500,000	173,486,227	182,160,538	191,268,565
	Total Expenditure	352,595,102	159,099,060	343,897,267	671,903,529	705,498,705	740,773,641

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	156,433,410	-	191,405,124	28.49
Operations & Maintenance	352,595,102	2,665,650	343,897,267	53,928,764	8.03
Development	-	-	-	426,569,641	63.49
Total	352,595,102	159,099,060	343,897,267	671,903,529	100

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

P0301: General Administration, Planning and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP030101: Policy and Legal Framework Development	326,216,910	155,879,103	306,862,310	671,903,529	705,498,705	740,773,641
SP030102: Management of Stations	19,465,683	-	23,083,469	-	-	-
SP030103: Development of Human Resources	157,000	-	754,600	-	-	-
SP030104: Performance and Information Management	-	2,383,557	-	-	-	-
Total Programme Expenditure	345,839,593	158,262,660	330,700,379	671,903,529	705,498,705	740,773,641

P0301: General Administration, Planning and Support Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	264,308,568	158,262,660	268,200,379	498,417,302	523,338,167	549,505,075
21	Compensation of Employees	-	156,433,410	-	191,405,124	200,975,380	211,024,149

22	Goods and Services	19,108,658	330,000	23,000,469	47,428,764	49,800,202	52,290,212
26	Grants	245,199,910	1,499,250	245,199,910	259,583,414	272,562,585	286,190,714
	Capital Expenditure	81,531,025	-	62,500,000	173,486,227	182,160,538	191,268,565
31	Acquisition of Non-Financial Assets	81,531,025	-	62,500,000	173,486,227	182,160,538	191,268,565
	Total Expenditure	345,839,593	158,262,660	330,700,379	671,903,529	705,498,705	740,773,641

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	156,433,410	-	191,405,124	28.49
Operations & Maintenance	345,839,593	1,829,250	330,700,379	53,928,764	8.03
Development	-	-	-	426,569,641	63.49
Total	345,839,593	158,262,660	330,700,379	671,903,529	100

P0302: Agricultural Productivity and Output Improvement						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP030201: Management of Agriculture Advisory Services	5,703,409	-	10,467,538	-	-	-
SP030202: Development of Crop, Livestock and Fisheries Value chains	927,500	-	1,185,100	-	-	-
SP030203: Management of Crop, Livestock and Fisheries Pests and Diseases	-	-	1,140,000	-	-	-
Total Programme Expenditure	6,630,909	-	12,792,638	-	-	-

P0302: Agricultural Productivity and Output Improvement							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	6,630,909	-	11,792,638	-	-	-
22	Goods and Services	6,630,909	-	11,792,638	-	-	-
	Capital Expenditure	-	-	1,000,000	-	-	-
31	Acquisition of Non-Financial Assets	-	-	1,000,000	-	-	-
	Total Expenditure	6,630,909	-	12,792,638	-	-	-

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	6,630,909	-	12,792,638	-	0.00
Development	-	-	-	-	0.00
Total	6,630,909	-	12,792,638	-	0

P0303: Promotion of sustainable Land Use						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP030301: Promotion of Soil and Water and Management	124,600	-	404,250	-	-	-
Total Programme Expenditure	124,600	-	404,250	-	-	-

P0303: Promotion of sustainable Land Use							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028

	Recurrent Expenditure	124,600	-	404,250	-	-	-
22	Goods and Services	124,600	-	404,250	-	-	-
	Total Expenditure	124,600	-	404,250	-	-	-

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	124,600	-	404,250	-	0.00
Development	-	-	-	-	0.00
Total	124,600	-	404,250	-	0

P0304: Enhancement of Agriculture Credit and Input Access						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP030402: Agriculture Input Access	-	328,500	-	-	-	-
Total Programme Expenditure	-	328,500	-	-	-	-

P0304: Enhancement of Agriculture Credit and Input Access							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	328,500	-	-	-	-
22	Goods and Services	-	328,500	-	-	-	-
	Total Expenditure	-	328,500	-	-	-	-

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00

Operations & Maintenance	-	328,500	-	-	0.00
Development	-	-	-	-	0.00
Total	-	328,500	-	-	0

P0305: Promotion of Market Access and Products Development.						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP030503: Development of Product Quality Assurance	-	507,900	-	-	-	-
Total Programme Expenditure	-	507,900	-	-	-	-

P0305: Promotion of Market Access and Products Development.							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	507,900	-	-	-	-
22	Goods and Services	-	507,900	-	-	-	-
	Total Expenditure	-	507,900	-	-	-	-

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	507,900	-	-	0.00
Development	-	-	-	-	0.00
Total	-	507,900	-	-	0

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

P0301: General Administration, Planning and Support Services							
SP030101: Policy and Legal Framework Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	246,016,910	155,879,103	245,862,310	498,417,302	523,338,167	549,505,075
21	Compensation of Employees	-	155,879,103	-	191,405,124	200,975,380	211,024,149
22	Goods and Services	817,000	-	662,400	47,428,764	49,800,202	52,290,212
26	Grants	245,199,910	-	245,199,910	259,583,414	272,562,585	286,190,714
	Capital Expenditure	80,200,000	-	61,000,000	173,486,227	182,160,538	191,268,565
31	Acquisition of Non-Financial Assets	80,200,000	-	61,000,000	173,486,227	182,160,538	191,268,565
	Total Expenditure	326,216,910	155,879,103	306,862,310	671,903,529	705,498,705	740,773,641

P0301: General Administration, Planning and Support Services							
SP030102: Management of Stations							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	18,134,658	-	21,583,469	-	-	-
22	Goods and Services	18,134,658	-	21,583,469	-	-	-
	Capital Expenditure	1,331,025	-	1,500,000	-	-	-
31	Acquisition of Non-Financial Assets	1,331,025	-	1,500,000	-	-	-
	Total Expenditure	19,465,683	-	23,083,469	-	-	-

P0301: General Administration, Planning and Support Services							
SP030103: Development of Human Resources							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	157,000	-	754,600	-	-	-

22	Goods and Services	157,000	-	754,600	-	-	-
	Total Expenditure	157,000	-	754,600	-	-	-

<i>P0301: General Administration, Planning and Support Services</i>							
<i>SP030104: Performance and Information Management</i>							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	2,383,557	-	-	-	-
21	Compensation of Employees	-	554,307	-	-	-	-
22	Goods and Services	-	330,000	-	-	-	-
26	Grants	-	1,499,250	-	-	-	-
	Total Expenditure	-	2,383,557	-	-	-	-

<i>P0302: Agricultural Productivity and Output Improvement</i>							
<i>SP030201: Management of Agriculture Advisory Services</i>							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	5,703,409	-	10,467,538	-	-	-
22	Goods and Services	5,703,409	-	10,467,538	-	-	-
	Total Expenditure	5,703,409	-	10,467,538	-	-	-

<i>P0302: Agricultural Productivity and Output Improvement</i>							
<i>SP030202: Development of Crop, Livestock and Fisheries Value chains</i>							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	927,500	-	1,185,100	-	-	-
22	Goods and Services	927,500	-	1,185,100	-	-	-
	Total Expenditure	927,500	-	1,185,100	-	-	-

P0302: Agricultural Productivity and Output Improvement							
SP030203: Management of Crop,Livestock and Fisheries Pests and Diseases							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	140,000	-	-	-
22	Goods and Services	-	-	140,000	-	-	-
	Capital Expenditure	-	-	1,000,000	-	-	-
31	Acquisition of Non-Financial Assets	-	-	1,000,000	-	-	-
	Total Expenditure	-	-	1,140,000	-	-	-

P0303: Promotion of sustainable Land Use							
SP030301: Promotion of Soil and Water and Management							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	124,600	-	404,250	-	-	-
22	Goods and Services	124,600	-	404,250	-	-	-
	Total Expenditure	124,600	-	404,250	-	-	-

P0304: Enhancement of Agriculture Credit and Input Access							
SP030402: Agriculture Input Access							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	328,500	-	-	-	-
22	Goods and Services	-	328,500	-	-	-	-
	Total Expenditure	-	328,500	-	-	-	-

P0305: Promotion of Market Access and Products Development.							

SP030503: Development of Product Quality Assurance							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	507,900	-	-	-	-
22	Goods and Services	-	507,900	-	-	-	-
	Total Expenditure	-	507,900	-	-	-	-

Part I: Classification by Vote, Head and Item

Prog1	P0301: General Administration, Planning and Support Services						
P1SP1	SP030101: Policy and Legal Framework Development						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Code	Item Description	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	-	155,879,103	-	191,405,124	200,975,380	211,024,149
2110100	Basic Salaries Permanent Employees	-	155,879,103	-	191,405,124	200,975,380	211,024,149
2110101	Salaries & Wages - Civil Servants	-	155,879,103	-	191,405,124	200,975,380	211,024,149
2200000	Use of Goods and Services	817,000	-	662,400	47,428,764	49,800,202	52,290,212
2210100	Utilities Supplies and Services	-	-	-	2,000,000	2,100,000	2,205,000
2210101	Electricity	-	-	-	1,000,000	1,050,000	1,102,500
2210102	Water & Sewerage	-	-	-	1,000,000	1,050,000	1,102,500
2210200	Communication, Supplies and Services	-	-	-	200,000	210,000	220,500
2210201	Telephone Services	-	-	-	200,000	210,000	220,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,000	-	162,400	2,878,764	3,022,702	3,173,837
2210301	Travel - Airline, Bus etc	2,000	-	16,800	878,764	922,702	968,837
2210302	Accommodation -Domestic Travel	-	-	-	1,000,000	1,050,000	1,102,500
2210303	Daily Subsistence Allowance	-	-	145,600	1,000,000	1,050,000	1,102,500
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	2,050,000	2,152,500	2,260,125
2210401	Travel - Airline, Bus etc	-	-	-	1,000,000	1,050,000	1,102,500
2210402	Accommodation - international Travel	-	-	-	1,000,000	1,050,000	1,102,500
2210404	Sundry Items (Airport Tax, taxis etc)	-	-	-	50,000	52,500	55,125

2210500	Printing, Advertising and Information Supplies and Services	-	-	-	7,000,000	7,350,000	7,717,500
2210502	Publishing & Printing services	-	-	-	500,000	525,000	551,250
2210504	Advertising & Publicity	-	-	-	1,000,000	1,050,000	1,102,500
2210505	Trade Shows & Exhibitions	-	-	-	5,500,000	5,775,000	6,063,750
2210800	Hospitality Supplies and Services	815,000	-	500,000	1,000,000	1,050,000	1,102,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	815,000	-	500,000	1,000,000	1,050,000	1,102,500
2211000	Specialised Materials and Supplies	-	-	-	19,000,000	19,950,000	20,947,500
2211003	Veterinary Supplies and Materials	-	-	-	2,000,000	2,100,000	2,205,000
2211007	Agricultural Materials, Supplies and Small Equipment	-	-	-	1,000,000	1,050,000	1,102,500
2211026	Purchase of Vaccines and Sera	-	-	-	16,000,000	16,800,000	17,640,000
2211100	General Office Supplies and Services	-	-	-	2,800,000	2,940,000	3,087,000
2211101	General Office Supplies	-	-	-	2,500,000	2,625,000	2,756,250
2211102	Supplies and Accessories for Computers and Printers	-	-	-	300,000	315,000	330,750
2211200	Fuel, Oil and Lubricants	-	-	-	4,500,000	4,725,000	4,961,250
2211201	Refined Fuels and Lubricants for Transport	-	-	-	3,000,000	3,150,000	3,307,500
2211202	Refined Fuels and Lubricants for Production	-	-	-	1,500,000	1,575,000	1,653,750
2211300	Other Operating Expenses	-	-	-	1,000,000	1,050,000	1,102,500
2211305	Contracted Guards &Cleaning Services	-	-	-	1,000,000	1,050,000	1,102,500
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	3,000,000	3,150,000	3,307,500
2220101	Maintenance Motor Vehicles	-	-	-	3,000,000	3,150,000	3,307,500
2220200	Routine Maintenance - Other Assets	-	-	-	2,000,000	2,100,000	2,205,000
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	2,000,000	2,100,000	2,205,000
2600000	Grants	245,199,910	-	245,199,910	259,583,414	272,562,585	286,190,714
2640500	Other Capital Grants and Transfers	245,199,910	-	245,199,910	259,583,414	272,562,585	286,190,714
2640503	Other Capital Grants and Transfers	245,199,910	-	245,199,910	259,583,414	272,562,585	286,190,714
3100000	Acquisition of Non-Financial Assets	80,200,000	-	61,000,000	173,486,227	182,160,538	191,268,565
3110500	Construction of Civil Works	71,000,000	-	31,000,000	98,286,227	103,200,538	108,360,565

3110504	Other Infrastructure and Civil Works	71,000,000	-	31,000,000	98,286,227	103,200,538	108,360,565
3110700	Purchase of Vehicles/Other Transport Equipment	-	-	-	1,500,000	1,575,000	1,653,750
3110704	Purchase of Bicycles and Motor Cycles	-	-	-	1,500,000	1,575,000	1,653,750
3110900	Purchase of Household Furniture/Institutional Equipment	-	-	-	5,000,000	5,250,000	5,512,500
3110902	Purchase of Household and Institutional Appliances	-	-	-	5,000,000	5,250,000	5,512,500
3111100	Specialised Plant, Equipment and Machinery	2,200,000	-	1,000,000	3,200,000	3,360,000	3,528,000
3111103	Purchase of Agricultural Machinery and Equipment	2,200,000	-	1,000,000	3,200,000	3,360,000	3,528,000
3111200	Rehabilitation/Renovation of Plant, Machinery/Equipment	-	-	-	10,000,000	10,500,000	11,025,000
3111201	Overhaul of Plant, Machinery and Equipment	-	-	-	10,000,000	10,500,000	11,025,000
3111300	Purchase of Certified Seeds, Breeding Stock/Live Animals	7,000,000	-	29,000,000	5,500,000	5,775,000	6,063,750
3111301	Purchase of Certified Crop Seeds	7,000,000	-	29,000,000	5,500,000	5,775,000	6,063,750
3111500	Rehabilitation of Civil Works	-	-	-	50,000,000	52,500,000	55,125,000
3111504	Other infrastructure and Civil Works	-	-	-	50,000,000	52,500,000	55,125,000

Prog1	P0301: General Administration, Planning and Support Services						
P1SP2	SP030102: Management of Stations						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	18,134,658	-	21,583,469	-	-	-
2210100	Utilities Supplies and Services	897,136	-	1,078,000	-	-	-
2210101	Electricity	897,136	-	1,078,000	-	-	-
2210200	Communication, Supplies and Services	-	-	350,000	-	-	-
2210201	Telephone Services	-	-	350,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	199,600	-	786,733	-	-	-
2210301	Travel - Airline, Bus etc	75,000	-	475,550	-	-	-
2210303	Daily Subsistence Allowance	124,600	-	311,183	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	595,206	-	1,200,000	-	-	-

2210502	Publishing & Printing services	595,206	-	600,000	-	-	-
2210504	Advertising & Publicity	-	-	600,000	-	-	-
2211100	General Office Supplies and Services	2,696,950	-	2,894,800	-	-	-
2211101	General Office Supplies	2,499,550	-	2,500,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	197,400	-	394,800	-	-	-
2211200	Fuel, Oil and Lubricants	4,300,016	-	4,300,016	-	-	-
2211201	Refined Fuels and Lubricants for Transport	3,000,010	-	3,000,010	-	-	-
2211202	Refined Fuels and Lubricants for Production	1,300,006	-	1,300,006	-	-	-
2211300	Other Operating Expenses	2,592,000	-	2,800,000	-	-	-
2211305	Contracted Guards & Cleaning Services	2,592,000	-	2,800,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	4,148,697	-	4,173,920	-	-	-
2220101	Maintenance Motor Vehicles	4,148,697	-	4,173,920	-	-	-
2220200	Routine Maintenance - Other Assets	2,705,053	-	4,000,000	-	-	-
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	2,705,053	-	4,000,000	-	-	-
3100000	Acquisition of Non-Financial Assets	1,331,025	-	1,500,000	-	-	-
3111000	Purchase of Office Furniture/General Equipment	1,331,025	-	1,500,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	1,331,025	-	1,500,000	-	-	-

Prog1	P0301: General Administration, Planning and Support Services						
P1SP3	SP030103: Development of Human Resources						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	157,000	-	754,600	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	54,600	-	-	-
2210301	Travel - Airline, Bus etc	-	-	54,600	-	-	-
2210700	Training Expenses	157,000	-	700,000	-	-	-
2210711	Tuition Fees	157,000	-	700,000	-	-	-

Prog1	P0301: General Administration, Planning and Support Services						

P1SP4	SP030104: Performance and Information Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	-	554,307	-	-	-	-
2110200	Basic Wages - Temporary Employees	-	554,307	-	-	-	-
2110202	Salaries & Wages - Casual Labour Others	-	554,307	-	-	-	-
2200000	Use of Goods and Services	-	330,000	-	-	-	-
2210100	Utilities Supplies and Services	-	100,000	-	-	-	-
2210101	Electricity	-	100,000	-	-	-	-
2210800	Hospitality Supplies and Services	-	200,000	-	-	-	-
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	200,000	-	-	-	-
2211100	General Office Supplies and Services	-	30,000	-	-	-	-
2211103	Sanitary and Cleaning Materials Supplies	-	30,000	-	-	-	-
2600000	Grants	-	1,499,250	-	-	-	-
2640500	Other Capital Grants and Transfers	-	1,499,250	-	-	-	-
2640503	Other Capital Grants and Transfers	-	1,499,250	-	-	-	-

Prog2	P0302: Agricultural Productivity and Output Improvement						
P2SP1	SP030201: Management of Agriculture Advisory Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	5,703,409	-	10,467,538	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,389,040	-	3,817,538	-	-	-
2210301	Travel - Airline, Bus etc	127,940	-	784,560	-	-	-
2210302	Accommodation -Domestic Travel	878,200	-	1,363,618	-	-	-
2210303	Daily Subsistence Allowance	382,900	-	1,669,360	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	313,705	-	2,100,000	-	-	-
2210401	Travel - Airline, Bus etc	10,100	-	700,000	-	-	-
2210402	Accommodation - international Travel	303,605	-	1,400,000	-	-	-

2210500	Printing, Advertising and Information Supplies and Services	4,000,664	-	4,550,000	-	-	-
2210505	Trade Shows & Exhibitions	4,000,664	-	4,550,000	-	-	-

Prog2	P0302: Agricultural Productivity and Output Improvement						
P2SP2	SP030202: Development of Crop, Livestock and Fisheries Value chains						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	927,500	-	1,185,100	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	215,600	-	-	-
2210301	Travel - Airline, Bus etc	-	-	75,600	-	-	-
2210303	Daily Subsistence Allowance	-	-	140,000	-	-	-
2211000	Specialised Materials and Supplies	927,500	-	969,500	-	-	-
2211007	Agricultural Materials, Supplies and Small Equipment	927,500	-	969,500	-	-	-

Prog2	P0302: Agricultural Productivity and Output Improvement						
P2SP3	SP030203: Management of Crop, Livestock and Fisheries Pests and Diseases						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	140,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	140,000	-	-	-
2210303	Daily Subsistence Allowance	-	-	140,000	-	-	-
3100000	Acquisition of Non-Financial Assets	-	-	1,000,000	-	-	-
3111400	Research, Feasibility Studies, Project Preparation and Design Supervision	-	-	1,000,000	-	-	-
3111401	Pre-feasibility, Feasibility and Appraisal Studies	-	-	1,000,000	-	-	-

Prog3	P0303: Promotion of sustainable Land Use						
P3SP1	SP030301: Promotion of Soil and Water and Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028

2200000	Use of Goods and Services	124,600	-	404,250	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	124,600	-	404,250	-	-	-
2210301	Travel - Airline, Bus etc	-	-	103,250	-	-	-
2210302	Accommodation -Domestic Travel	23,800	-	70,000	-	-	-
2210303	Daily Subsistence Allowance	100,800	-	231,000	-	-	-

Prog4	P0304: Enhancement of Agriculture Credit and Input Access						
P4SP2	SP030402: Agriculture Input Access						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	328,500	-	-	-	-
2211000	Specialised Materials and Supplies	-	328,500	-	-	-	-
2211007	Agricultural Materials, Supplies and Small Equipment	-	328,500	-	-	-	-

Prog5	P0305: Promotion of Market Access and Products Development.						
P5SP3	SP030503: Development of Product Quality Assurance						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	507,900	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	18,900	-	-	-	-
2210303	Daily Subsistence Allowance	-	18,900	-	-	-	-
2211000	Specialised Materials and Supplies	-	489,000	-	-	-	-
2211007	Agricultural Materials, Supplies and Small Equipment	-	489,000	-	-	-	-

List of Development Projects

S/No.	Project	Location	Amount
1	National Agricultural Value Chain Development Project (NAVCDP)- World Bank/IDA	All wards	151,515,152
2	NAVCDP Counterpart contribution	All ward	21,000,000

3	Change Maker Project (EU-funded)	Kisumu East and Kisumu Central	15,000,000
4	PrAectiCe project (EU-funded)	Countywide	28,269,703
5	Aquaculture Business Development Programme (ABDP)	Countywide	18,798,559
7	Pending bills	County HQs	51,786,227
9	Rehabilitation of Mamboleo Slaughterhouse(Automation and fencing)	Kisumu East	30,000,000
10	Continued development & revitalization of Maseno Agricultural Training Center	Countywide	10,000,000
11	Improvement of Agricultural Mechanization services (Overhaul of tractors and construction of shed)	All wards	10,000,000
13	Development of K'ochieng tomato plant, Nyamware	Countywide	7,000,000
14	Kisumu County E-Voucher Farm Input Subsidy program	All wards	25,000,000
16	Construction of Modern Beach Banda at Rota beach	South West Kisumu	2,000,000
17	Purchase of certified maize seeds.	North West Kisumu	2,000,000
18	Reconstruction of water channels at River chiewo	North West Kisumu	4,500,000
19	Desilting of River Nyajigo	East Kano/Wawidhi	2,000,000
20	Supply of fertilizer	South East Nyakach	2,000,000
21	Supply of Fruit Seedlings	South East Nyakach	500,000
22	Desilting of Kaim jumbo stream	Ahero	3,000,000
23	Developing of Giko Irrigation	Ahero	5,000,000
24	Opening up of Kabonyo No. 7 stream	Kabonyo Kanyagwal	3,000,000
25	Opening up of canal Gem Rae scheme	North Nyakach	3,000,000
26	Rehabilitation of Weir and construction of canal linings at Nyamkebe pharmacy (Oria Matera scheme phase ii)	Kobura	5,000,000
27	Nyamthoi Kakoko	Miwani	3,000,000
28	Restoration of Kianja School - Kianja Catholic - River Kibos Water Way	Kajulu	4,000,000
29	Rehabilitation of Mamboleo slaughter house	Countywide	10,000,000
30	Purchase of fruit tree seedlings	South East Nyakach	1,000,000
31	Solar greenhouse at Bethlehem small farmers irrigation group	South East Nyakach	1,000,000
32	Completion of Nanga Fish Banda	East Seme	3,000,000
33	Desiltation of River Oriatiko	Kolwa East	2,000,000
34	Provision of water pumping machine	North Seme	1,000,000
35	Agriculture Shade net	Countywide	1,200,000
	Total		426,569,641

3. CITY OF KISUMU.

Part A: Vision

To be the leading City in Kenya and entire Great Lakes Region in the provision of innovative Services that is responsive to customers' expectations.

Part B: Mission

To provide unequalled quality services matched by superior solutions that result into creation of an enabling environment for investment with an aim of improving the quality of life for the residents of Kisumu City.

Part C: Strategic Overview and Context for Budget Intervention

The City is charged with the provision of public services to the residents in the areas of improved urban environment and natural resources management, organized and controlled land, infrastructure and housing development, Early Childhood Education and social services, promotion of good governance, accountability and the rule of law within the City among others.

The City of Kisumu will need to support in Revenue Enhancement Practices (REP) by taking into account the challenges like Low realization of property taxes (Rates) due to lack of proper GIS linkage with revenue Collection Module and also the lands registry, unreliable rates and SBP data base, lack of adequate staff to supervise/enforce compliance, continued use of unconventional revenue collection methods i.e. manual receipting, human interface with revenue collected thus exposing us to pilferages and linkages, unexploited revenue potentials among others.

City of Kisumu expects to receive additional Donor Support from World Bank through Kenya Urban Support Programme (KUSP) for development of transport infrastructure and improvement of public facilities. Likewise Kenya Urban Projects (KUP) Phase one is complete and approval of phase two.

- i. The City envisages investments in urban greening, implementation of the City plan, roads infrastructure, mobility plan and the solid waste management.

Part D: Programmes and their objectives:

To effectively and efficiently deliver essential services to its residents in respective to operational sectors

and service delivery entities as enumerated below.

To create a conducive business environment to its residents by providing adequate infrastructure, law and order, conducive working conditions and any other enabling factors required from time to time.

To provide a healthy, clean and safe environment through proper management of waste and natural resources.

Specific departmental objectives are as follows:

P001: General Administration and Planning Services

- To develop performance measurement systems that will improve administrative controls necessary to implement sustainable strategic/spatial plans of the City.

- Promote good governance, accountability and rule of law in public offices and in serving the public.

P002: Revenue Generation Management/Financial Management Services

- Ensure prudent financial management and strong internal control for effective services.

P003: Education and Social Services

- To promote access to high quality early childhood education and Enhancing public participation in welfare services and community development.

P004: Public Health

- To promote preventive primary health care by reducing disease burden associated with environmental health risk factors through enforcement of public Health Act.

P005: Environmental management Services

- To promote a clean and healthy environment in the City.

P006: Planning and Engineering

- To develop, maintain and rehabilitate road network, transport facilities and city building to promote efficiency and safety.

P07: Kisumu City Board

- To formulate policies and oversight of implementation of programs. P08: Trade, Market and Enterprise Development.
- To create an enabling business environment for trade.
- To promote county's goods and services.
- To link traders to the market and affordable flexible business financing.
- To promote development of small and Medium Enterprises and innovation.

Part E: Summary of Programme Outputs and Key Performance Indicators

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Targets		
				2023/2024	2024/2025	2025/2026
P. 001 General Administration & Planning						
Outcome: Efficient and effective management of the city						
	Administration	Increased service delivery	Alternative health financing sources Percentage of citizen satisfaction	100%	100%	100%
		Develop Strategic Plan 2019- 2024	Strategic Plan2019- 2024	31st Dec 2023		
		customer satisfaction survey, gender and youth	Customer satisfaction survey report;	31st Dec 2023	31st Dec 2023	31st Dec 2024
		policies on procurement implemented,	Number of recommendations of the policies on procurement on gender and youth implemented	1	1	1
		Staff skills and competences developed,	Training manuals	Quarterl y	Quarterly	Quarterly
		safety measures relating to personnel documents and information , equipment and	Frequency of downtime	20%	15%	10%

		assets maintained,				
		Treasury newsletters, upgraded	Number of press releases and press conferences	Quarterl y	Quarterly	Quarterly
		service delivery improvements . Environmental standards sustained,	Service delivery charter revised Newsletters, Upgraded website.,	31st Dec 2023	31st Dec 2023	31st Dec 2024
P. 002 Generation and management of revenue /Financial Management Services/ Outcome: Financial resources utilized						
	Finance	Prudent use of financial resources and timely reports ,improved financial management	quarterly reports prepared	Quarterly	Quarterly	Quarterly
P. 003 Early Childhood Education						
Outcome: Number of ECD registered by the city o Number of children enrolled in ECD						
	City Education	Improved quality of Education at ECD centers.	Number of Children joining Primary Education.	No.	No	No
			Number of ECD Schools registered	No.	No..	No.,
P. 004 Preventive Healthcare Services Outcome: Improved Hygiene Standard						
	Public Health	Food Handlers Examined	Number of Health Certificate Issued	No	No.	No.
			Number of food	No..	No.	No.

			handler centers covered.			
P. 005 ENVIROMENTAL MANAGEMENT SERVICES						
Outcome: Improved clean, Healthy socio-economically viable and beautiful Environment						
	Environment Department	20 Tonnes of cabbage Collected per day	Number of open spaces and parks Beautified	No	No.	No.
			Number of trees planted			
			Number of environmental sensitization meetings held			
P. 006 Urban Planning and control Outcome: orderly development						
		Updated developers Register.	Increased number of Plans approved and collected.	No.	No.	No.
			Percentage of disasters responded to			
P. 007 Kisumu Urban Support Programme /Kenya Urban Suport Programme Outcome: Number of public policy formulated, number of site of land planned, and number of public facilities rehabilitated and road network and transport infrastructure developed						

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P001: General Administrative Services	642,205,549	181,108,651	555,334,000	1,627,585,132	1,708,964,389	1,794,412,608
P002:Community Services and Project Development	-	-	-	20,672,726	21,706,362	22,791,680

P003:Public Financial Management and Institutional Support	-	-	-	14,060,911	14,763,957	15,502,154
Total Expenditure	642,205,549	181,108,651	555,334,000	1,662,318,769	1,745,434,707	1,832,706,443

5072 CITY OF KISUMU							
		<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
	<i>Economic Classification</i>	<i>2023/2024</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>
	Recurrent Expenditure	70,505,549	166,276,151	76,134,000	338,677,163	355,611,021	373,391,572
21	Compensation of Employees	-	79,227,651	-	250,427,163	262,948,521	276,095,947
22	Goods and Services	70,505,549	85,758,941	76,134,000	85,750,000	90,037,500	94,539,375
26	Grants	-	1,289,559	-	2,500,000	2,625,000	2,756,250
	Capital Expenditure	571,700,000	14,832,500	479,200,000	1,323,641,606	1,389,823,686	1,459,314,871
31	Acquisition of Non-Financial Assets	571,700,000	14,832,500	479,200,000	1,323,641,606	1,389,823,686	1,459,314,871
	Total Expenditure	642,205,549	181,108,651	555,334,000	1,662,318,769	1,745,434,707	1,832,706,443

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	79,227,651	-	250,427,163	15.06
Operations & Maintenance	642,205,549	101,881,000	555,334,000	144,133,347	8.67
Development	-	-	-	1,267,758,259	76.26
Total	642,205,549	181,108,651	555,334,000	1,662,318,769	100

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

P001: General Administrative Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	<i>2023/2024</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>
SP0101: General	642,205,549	181,108,651	555,334,000	328,366,074	344,784,378	362,023,597

Administration and Planning Services						
SP0102: Legal Service	-	-	-	3,884,077	4,078,281	4,282,195
SP0103: Human Resource Management	-	-	-	5,921,338	6,217,405	6,528,275
SP0104: ICT Services	-	-	-	4,509,775	4,735,264	4,972,027
SP0105: Planning and Engineering	-	-	-	1,274,903,868	1,338,649,061	1,405,581,514
SP0106: City Board	-	-	-	10,000,000	10,500,000	11,025,000
Total Programme Expenditure	642,205,549	181,108,651	555,334,000	1,627,585,132	1,708,964,389	1,794,412,608

P001: General Administrative Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	70,505,549	166,276,151	76,134,000	309,043,526	324,495,702	340,720,487
21	Compensation of Employees	-	79,227,651	-	250,427,163	262,948,521	276,095,947
22	Goods and Services	70,505,549	85,758,941	76,134,000	56,116,363	58,922,181	61,868,290
26	Grants	-	1,289,559	-	2,500,000	2,625,000	2,756,250
	Capital Expenditure	571,700,000	14,832,500	479,200,000	1,318,541,606	1,384,468,686	1,453,692,121
31	Acquisition of Non-Financial Assets	571,700,000	14,832,500	479,200,000	1,318,541,606	1,384,468,686	1,453,692,121
	Total Expenditure	642,205,549	181,108,651	555,334,000	1,627,585,132	1,708,964,389	1,794,412,608

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	79,227,651	-	250,427,163	15.39
Operations & Maintenance	642,205,549	101,881,000	555,334,000	109,399,710	6.72
Development	-	-	-	1,267,758,259	77.89

Total	642,205,549	181,108,651	555,334,000	1,627,585,132	100

P002:Community Services and Project Development						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP0201: Enviromental Services	-	-	-	9,385,432	9,854,704	10,347,439
SP0202:Public Health	-	-	-	5,950,000	6,247,500	6,559,875
SP0204:Project and Disaster Management	-	-	-	5,337,294	5,604,159	5,884,367
Total Programme Expenditure	-	-	-	20,672,726	21,706,362	22,791,680

P002:Community Services and Project Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	19,572,726	20,551,362	21,578,930
22	Goods and Services	-	-	-	19,572,726	20,551,362	21,578,930
	Capital Expenditure	-	-	-	1,100,000	1,155,000	1,212,750
31	Acquisition of Non-Financial Assets	-	-	-	1,100,000	1,155,000	1,212,750
	Total Expenditure	-	-	-	20,672,726	21,706,362	22,791,680

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	-	-	20,672,726	100.00
Development	-	-	-	-	0.00
Total	-	-	-	20,672,726	100

P003:Public Financial Management and Institutional Support						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP0301:Internal Audit	-	-	-	770,721	809,257	849,720
SP0302:Planning	-	-	-	4,365,530	4,583,807	4,812,997
SP0303:Procurement	-	-	-	1,555,479	1,633,253	1,714,916
SP0304:City Inspectorate	-	-	-	2,056,931	2,159,778	2,267,766

SP0305:Communication	-	-	-	312,250	327,863	344,256
SP0306:Revenue Management	-	-	-	5,000,000	5,250,000	5,512,500
Total Programme Expenditure	-	-	-	14,060,911	14,763,957	15,502,154

	P003:Public Financial Management and Institutional Support						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	10,060,911	10,563,957	11,092,154
22	Goods and Services	-	-	-	10,060,911	10,563,957	11,092,154
	Capital Expenditure	-	-	-	4,000,000	4,200,000	4,410,000
31	Acquisition of Non-Financial Assets	-	-	-	4,000,000	4,200,000	4,410,000
	Total Expenditure	-	-	-	14,060,911	14,763,957	15,502,154

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	-	-	14,060,911	100.00
Development	-	-	-	-	0.00
Total	-	-	-	14,060,911	100

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

	P001: General Administrative Services						
	SP0101: General Administration and Planning Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	70,505,549	166,276,151	76,134,000	278,582,727	292,511,863	307,137,457
21	Compensation of Employees	-	79,227,651	-	250,427,163	262,948,521	276,095,947
22	Goods and Services	70,505,549	85,758,941	76,134,000	26,155,564	27,463,342	28,836,509
26	Grants	-	1,289,559	-	2,000,000	2,100,000	2,205,000
	Capital Expenditure	571,700,000	14,832,500	479,200,000	49,783,347	52,272,514	54,886,140
31	Acquisition of Non-Financial Assets	571,700,000	14,832,500	479,200,000	49,783,347	52,272,514	54,886,140

	Total Expenditure	642,205,549	181,108,651	555,334,000	328,366,074	344,784,378	362,023,597

P001: General Administrative Services							
SP0102: Legal Service							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	3,884,077	4,078,281	4,282,195
22	Goods and Services	-	-	-	3,884,077	4,078,281	4,282,195
	Total Expenditure	-	-	-	3,884,077	4,078,281	4,282,195

P001: General Administrative Services							
SP0103: Human Resource Management							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	5,921,338	6,217,405	6,528,275
22	Goods and Services	-	-	-	5,421,338	5,692,405	5,977,025
26	Grants	-	-	-	500,000	525,000	551,250
	Total Expenditure	-	-	-	5,921,338	6,217,405	6,528,275

P001: General Administrative Services							
SP0104: ICT Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	3,509,775	3,685,264	3,869,527
22	Goods and Services	-	-	-	3,509,775	3,685,264	3,869,527
	Capital Expenditure	-	-	-	1,000,000	1,050,000	1,102,500
31	Acquisition of Non-Financial Assets	-	-	-	1,000,000	1,050,000	1,102,500
	Total Expenditure	-	-	-	4,509,775	4,735,264	4,972,027

P001: General Administrative Services							
SP0105: Planning and Engineering							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	7,145,609	7,502,889	7,878,034
22	Goods and Services	-	-	-	7,145,609	7,502,889	7,878,034
	Capital Expenditure	-	-	-	1,267,758,259	1,331,146,172	1,397,703,481
31	Acquisition of Non-Financial Assets	-	-	-	1,267,758,259	1,331,146,172	1,397,703,481
	Total Expenditure	-	-	-	1,274,903,868	1,338,649,061	1,405,581,514

P001: General Administrative Services							
SP0106: City Board							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	10,000,000	10,500,000	11,025,000
22	Goods and Services	-	-	-	10,000,000	10,500,000	11,025,000
	Total Expenditure	-	-	-	10,000,000	10,500,000	11,025,000

P002:Community Services and Project Development							
SP0201: Eviromental Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	9,385,432	9,854,704	10,347,439
22	Goods and Services	-	-	-	9,385,432	9,854,704	10,347,439
	Total Expenditure	-	-	-	9,385,432	9,854,704	10,347,439

P002:Community Services and Project Development							
SP0202:Public Health							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
	-	-	-	4,850,000	5,092,500	5,347,125	
22	-	-	-	4,850,000	5,092,500	5,347,125	
	-	-	-	1,100,000	1,155,000	1,212,750	
31	-	-	-	1,100,000	1,155,000	1,212,750	
	-	-	-	5,950,000	6,247,500	6,559,875	

P002:Community Services and Project Development							
SP0204:Project and Disaster Management							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
	-	-	-	5,337,294	5,604,159	5,884,367	
22	-	-	-	5,337,294	5,604,159	5,884,367	
	-	-	-	5,337,294	5,604,159	5,884,367	

P003:Public Financial Management and Institutional Support							
SP0301:Internal Audit							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028	
	-	-	-	770,721	809,257	849,720	
22	-	-	-	770,721	809,257	849,720	
	-	-	-	770,721	809,257	849,720	

P003:Public Financial Management and Institutional Support							

SP0302:Planning							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
	-	-	-	2,365,530	2,483,807	2,607,997	
22	-	-	-	2,365,530	2,483,807	2,607,997	
	-	-	-	2,000,000	2,100,000	2,205,000	
31	-	-	-	2,000,000	2,100,000	2,205,000	
	-	-	-	4,365,530	4,583,807	4,812,997	

P003:Public Financial Management and Institutional Support							
SP0303:Procurement							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
	-	-	-	1,555,479	1,633,253	1,714,916	
22	-	-	-	1,555,479	1,633,253	1,714,916	
	-	-	-	1,555,479	1,633,253	1,714,916	

P003:Public Financial Management and Institutional Support							
SP0304:City Inspectorate							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
	-	-	-	2,056,931	2,159,778	2,267,766	
22	-	-	-	2,056,931	2,159,778	2,267,766	
	-	-	-	2,056,931	2,159,778	2,267,766	

P003:Public Financial Management and Institutional Support							
SP0305:Communication							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	

	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	312,250	327,863	344,256
22	Goods and Services	-	-	-	312,250	327,863	344,256
	Total Expenditure	-	-	-	312,250	327,863	344,256

P003: Public Financial Management and Institutional Support							
SP0306: Revenue Management							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	3,000,000	3,150,000	3,307,500
22	Goods and Services	-	-	-	3,000,000	3,150,000	3,307,500
	Capital Expenditure	-	-	-	2,000,000	2,100,000	2,205,000
31	Acquisition of Non-Financial Assets	-	-	-	2,000,000	2,100,000	2,205,000
	Total Expenditure	-	-	-	5,000,000	5,250,000	5,512,500

Part I: Classification by Vote, Head and Item

Prog1	P001: General Administrative Services						
P1SP1	SP0101: General Administration and Planning Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Code	Item Description	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	-	79,227,651	-	250,427,163	262,948,521	276,095,947
2110100	Basic Salaries Permanent Employees	-	29,274,160	-	250,427,163	262,948,521	276,095,947
2110101	Salaries & Wages - Civil Servants	-	29,274,160	-	250,427,163	262,948,521	276,095,947
2110200	Basic Wages - Temporary Employees	-	20,645,000	-	-	-	-
2110202	Salaries & Wages - Casual Labour Others	-	20,645,000	-	-	-	-
2110300	Personal Allowance Paid as Part of Salary	-	13,070,275	-	-	-	-
2110301	House Allowance	-	4,500,000	-	-	-	-
2110314	Transport Allowance	-	4,941,802	-	-	-	-
2110315	Extraneous Allowance	-	1,435,924	-	-	-	-
2110320	Leave Allowance	-	2,192,549	-	-	-	-

2120000	Social Contribution	-	16,238,216	-	-	-	-
	Employer Contribution to Compulsory National Social Security Schemes	-	16,238,216	-	-	-	-
2120100							
2120101	Employer Contribution to Compulsory National Social Security Fund	-	8,224,850	-	-	-	-
2120103	Employer Contribution to Staff Pension Schemes	-	8,013,366	-	-	-	-
2200000	Use of Goods and Services	70,505,549	85,758,941	76,134,000	26,155,564	27,463,342	28,836,509
2210100	Utilities Supplies and Services	4,534,641	6,506,411	6,000,000	5,000,000	5,250,000	5,512,500
2210101	Electricity	1,534,641	506,411	3,000,000	2,000,000	2,100,000	2,205,000
2210102	Water & Sewerage	3,000,000	6,000,000	3,000,000	3,000,000	3,150,000	3,307,500
2210200	Communication, Supplies and Services	263,000	400,240	500,000	-	-	-
2210201	Telephone Services	263,000	50,000	500,000	-	-	-
2210202	Internet Connections	-	350,240	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	4,595,445	7,858,124	4,250,000	3,000,000	3,150,000	3,307,500
2210301	Travel - Airline, Bus etc	820,395	1,596,450	850,000	1,000,000	1,050,000	1,102,500
2210302	Accommodation -Domestic Travel	1,075,050	1,775,000	700,000	1,000,000	1,050,000	1,102,500
2210303	Daily Subsistence Allowance	1,700,000	2,468,424	1,700,000	1,000,000	1,050,000	1,102,500
2210309	Field Allowance	1,000,000	2,018,250	1,000,000	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	1,349,397	3,819,911	2,000,000	2,000,000	2,100,000	2,205,000
2210401	Travel - Airline, Bus etc	439,215	574,790	1,000,000	1,000,000	1,050,000	1,102,500
2210402	Accommodation - international Travel	910,182	971,360	1,000,000	1,000,000	1,050,000	1,102,500
2210403	Daily Subsistence Allowance	-	2,273,761	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	1,689,180	1,385,780	2,500,000	1,500,000	1,575,000	1,653,750
2210502	Publishing & Printing services	189,180	477,500	1,000,000	-	-	-
2210504	Advertising & Publicity	1,500,000	908,280	1,500,000	1,500,000	1,575,000	1,653,750
2210600	Rental of Produced Assets	-	480,000	-	-	-	-
2210606	Hire of Equipment & Machinery	-	480,000	-	-	-	-
2210800	Hospitality Supplies and Services	30,838,387	7,186,130	32,050,000	1,000,000	1,050,000	1,102,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	8,838,387	3,191,130	7,000,000	1,000,000	1,050,000	1,102,500
2210802	Board Committee, Conferences and Seminars	-	2,995,000	-	-	-	-
2210805	National Celebrations	-	-	50,000	-	-	-
2210809	Board Allowances	22,000,000	1,000,000	25,000,000	-	-	-

2211000	Specialised Materials and Supplies	-	2,688,500	-	8,000,000	8,400,000	8,820,000
2211005	Chemical and Industrial Gases	-	1,698,500	-	-	-	-
2211016	Purchase of Uniforms & Clothing -Staff	-	990,000	-	2,000,000	2,100,000	2,205,000
2211028	Purchase of X-Ray Supplies	-	-	-	6,000,000	6,300,000	6,615,000
2211100	General Office Supplies and Services	8,850,000	4,164,346	9,350,000	3,455,564	3,628,342	3,809,759
2211101	General Office Supplies	4,850,000	2,674,596	7,850,000	1,955,564	2,053,342	2,156,009
2211102	Supplies and Accessories for Computers and Printers	4,000,000	990,000	1,500,000	1,500,000	1,575,000	1,653,750
2211103	Sanitary and Cleaning Materials Supplies	-	499,750	-	-	-	-
2211200	Fuel, Oil and Lubricants	-	29,000,000	-	1,700,000	1,785,000	1,874,250
2211201	Refined Fuels and Lubricants for Transport	-	29,000,000	-	1,700,000	1,785,000	1,874,250
2211300	Other Operating Expenses	14,385,499	16,425,992	15,484,000	-	-	-
2211305	Contracted Guards & Cleaning Services	12,125,290	11,381,792	12,200,000	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	260,209	46,680	284,000	-	-	-
2211308	Legal Fees, Arbitration and Compensation Payments	-	1,997,520	-	-	-	-
2211320	Committee Meetings	2,000,000	3,000,000	3,000,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	1,385,036	-	500,000	525,000	551,250
2220101	Maintenance Motor Vehicles	-	1,385,036	-	500,000	525,000	551,250
2220200	Routine Maintenance - Other Assets	4,000,000	4,458,471	4,000,000	-	-	-
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	1,659,472	-	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	-	2,798,999	-	-	-	-
2220206	Maintenance of Civil Works	4,000,000	-	4,000,000	-	-	-
2600000	Grants	-	1,289,559	-	2,000,000	2,100,000	2,205,000
2640400	Other Current Transfers, Grants and Subsidies	-	1,289,559	-	2,000,000	2,100,000	2,205,000
2640403	Burial Grants for Destitutes	-	95,000	-	-	-	-
2640499	Other Current Transfers	-	1,194,559	-	2,000,000	2,100,000	2,205,000
3100000	Acquisition of Non-Financial Assets	571,700,000	14,832,500	479,200,000	49,783,347	52,272,514	54,886,140
3110300	Refurbishment of Buildings	51,500,000	4,000,000	49,000,000	-	-	-
3110301	Refurbishment of Residential Buildings - including hostels	-	4,000,000	-	-	-	-
3110302	Refurbishment of Non-Residential Buildings(offices, schools, hospitals etc)	51,500,000	-	49,000,000	-	-	-

3110500	Construction of Civil Works	506,700,000	-	427,700,000	-	-	-
3110504	Other Infrastructure and Civil Works	506,700,000	-	427,700,000	-	-	-
3111000	Purchase of Office Furniture/General Equipment	2,500,000	1,346,000	2,500,000	3,200,000	3,360,000	3,528,000
3111001	Purchase of Office Furniture/General Equipment	2,500,000	1,346,000	2,500,000	1,200,000	1,260,000	1,323,000
3111011	Purchase of Lighting Equipment	-	-	-	2,000,000	2,100,000	2,205,000
3111100	Specialised Plant, Equipment and Machinery	3,000,000	2,486,500	-			
3111111	Purchase of ICT Networking and Communication Equipment	3,000,000	2,486,500	-			
3111400	Research, Feasibility Studies, Project Preparation and Design Supervision	8,000,000	7,000,000	-	-	-	-
3111401	Pre-feasibility, Feasibility and Appraisal Studies	-	3,000,000	-	-	-	-
3111402	Engineering and Design Plans	8,000,000	4,000,000	-	-	-	-
4130000	Other Domestic Accounts Receivable				46,583,347	48,912,514	51,358,140
4130200	Payable from Previous Financial Periods				46,583,347	48,912,514	51,358,140
4130299	Payables from Previous Financial Period - Other (Budget)s				46,583,347	48,912,514	51,358,140

Prog1	P001: General Administrative Services						
P1SP2	SP0102: Legal Service						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	3,884,077	4,078,281	4,282,195
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	225,000	236,250	248,063
2210301	Travel - Airline, Bus etc	-	-	-	50,000	52,500	55,125
2210302	Accommodation -Domestic Travel	-	-	-	75,000	78,750	82,688
2210303	Daily Subsistence Allowance	-	-	-	100,000	105,000	110,250
2211200	Fuel, Oil and Lubricants	-	-	-	50,000	52,500	55,125
2211201	Refined Fuels and Lubricants for Transport	-	-	-	50,000	52,500	55,125
2211300	Other Operating Expenses	-	-	-	3,609,077	3,789,531	3,979,007
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	20,560	21,588	22,667

2211308	Legal Fees, Arbitration and Compensation Payments	-	-	-	3,588,517	3,767,943	3,956,340

Prog1	P001: General Administrative Services						
P1SP3	SP0103: Human Resource Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	5,421,338	5,692,405	5,977,025
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	900,000	945,000	992,250
2210301	Travel - Airline, Bus etc	-	-	-	900,000	945,000	992,250
2210700	Training Expenses	-	-	-	3,021,338	3,172,405	3,331,025
2210701	Travel Allowances	-	-	-	500,000	525,000	551,250
2210710	Accommodation	-	-	-	700,000	735,000	771,750
2210799	Training Expenses-Other	-	-	-	1,821,338	1,912,405	2,008,025
2210800	Hospitality Supplies and Services	-	-	-	750,000	787,500	826,875
2210802	Board Committee, Conferences and Seminars	-	-	-	750,000	787,500	826,875
2211100	General Office Supplies and Services	-	-	-	250,000	262,500	275,625
2211101	General Office Supplies	-	-	-	250,000	262,500	275,625
2211300	Other Operating Expenses	-	-	-	500,000	525,000	551,250
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	500,000	525,000	551,250
2600000	Grants	-	-	-	500,000	525,000	551,250
2640400	Other Current Transfers, Grants and Subsidies	-	-	-	500,000	525,000	551,250
2640403	Burial Grants for Destitutes	-	-	-	500,000	525,000	551,250

Prog1	P001: General Administrative Services						
P1SP4	SP0104: ICT Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	3,509,775	3,685,264	3,869,527
2210200	Communication, Supplies and Services	-	-	-	1,200,000	1,260,000	1,323,000
2210202	Internet Connections	-	-	-	1,200,000	1,260,000	1,323,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	909,775	955,264	1,003,027

2210302	Accommodation -Domestic Travel	-	-	-	500,000	525,000	551,250
2210303	Daily Subsistence Allowance	-	-	-	409,775	430,264	451,777
2211200	Fuel, Oil and Lubricants	-	-	-	200,000	210,000	220,500
2211201	Refined Fuels and Lubricants for Transport	-	-	-	200,000	210,000	220,500
2220200	Routine Maintenance - Other Assets	-	-	-	1,200,000	1,260,000	1,323,000
2220202	Maintenance of Office Furniture & Equipment	-	-	-	1,200,000	1,260,000	1,323,000
3100000	Acquisition of Non-Financial Assets	-	-	-	1,000,000	1,050,000	1,102,500
3111000	Purchase of Office Furniture/General Equipment	-	-	-	1,000,000	1,050,000	1,102,500
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	-	1,000,000	1,050,000	1,102,500

Prog1	P001: General Administrative Services						
P1SP5	SP0105: Planning and Engineering						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	7,145,609	7,502,889	7,878,034
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	161,708	169,793	178,283
2210502	Publishing & Printing services	-	-	-	161,708	169,793	178,283
2210900	Insurance Costs	-	-	-	693,036	727,688	764,072
2210903	Plant, Equipment and Machinery Insurance	-	-	-	385,020	404,271	424,485
2210904	Motor Vehicle Insurance	-	-	-	308,016	323,417	339,588
2211100	General Office Supplies and Services	-	-	-	119,056	125,009	131,259
2211101	General Office Supplies	-	-	-	14,246	14,958	15,706
2211102	Supplies and Accessories for Computers and Printers	-	-	-	104,810	110,051	115,553
2211200	Fuel, Oil and Lubricants	-	-	-	2,683,111	2,817,267	2,958,130
2211201	Refined Fuels and Lubricants for Transport	-	-	-	2,683,111	2,817,267	2,958,130
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	986,070	1,035,374	1,087,142
2220101	Maintenance Motor Vehicles	-	-	-	986,070	1,035,374	1,087,142
2220200	Routine Maintenance - Other Assets	-	-	-	2,502,628	2,627,759	2,759,147

2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	785,020	824,271	865,485
2220205	Maintenance of Buildings and Stations Non-Residential	-	-	-	678,055	711,958	747,556
2220206	Maintenance of Civil Works	-	-	-	1,039,553	1,091,531	1,146,107
3100000	Acquisition of Non-Financial Assets	-	-	-	1,267,758,259	1,331,146,172	1,397,703,481
3110500	Construction of Civil Works	-	-	-	1,260,758,259	1,323,796,172	1,389,985,981
3110504	Other Infrastructure and Civil Works	-	-	-	1,260,758,259	1,323,796,172	1,389,985,981
3111100	Specialised Plant, Equipment and Machinery	-	-	-	3,000,000	3,150,000	3,307,500
3111120	Purchase of Specialised Plant	-	-	-	3,000,000	3,150,000	3,307,500
3111400	Research, Feasibility Studies, Project Preparation and Design Supervision	-	-	-	4,000,000	4,200,000	4,410,000
3111402	Engineering and Design Plans	-	-	-	4,000,000	4,200,000	4,410,000

Prog1	P001: General Administrative Services						
P1SP6	SP0106: City Board						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	10,000,000	10,500,000	11,025,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	4,500,000	4,725,000	4,961,250
2210301	Travel - Airline, Bus etc	-	-	-	1,000,000	1,050,000	1,102,500
2210302	Accommodation -Domestic Travel	-	-	-	3,500,000	3,675,000	3,858,750
2210700	Training Expenses	-	-	-	500,000	525,000	551,250
2210701	Travel Allowances	-	-	-	500,000	525,000	551,250
2210800	Hospitality Supplies and Services	-	-	-	5,000,000	5,250,000	5,512,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	5,000,000	5,250,000	5,512,500

Prog2	P002:Community Services and Project Development						
P2SP1	SP0201: Eviromental Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	9,385,432	9,854,704	10,347,439

2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	450,000	472,500	496,125
2210301	Travel - Airline, Bus etc	-	-	-	100,000	105,000	110,250
2210302	Accommodation -Domestic Travel	-	-	-	100,000	105,000	110,250
2210303	Daily Subsistence Allowance	-	-	-	250,000	262,500	275,625
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	400,000	420,000	441,000
2210401	Travel - Airline, Bus etc	-	-	-	100,000	105,000	110,250
2210402	Accommodation -international Travel	-	-	-	300,000	315,000	330,750
2210900	Insurance Costs	-	-	-	1,000,000	1,050,000	1,102,500
2210904	Motor Vehicle Insurance	-	-	-	1,000,000	1,050,000	1,102,500
2211000	Specialised Materials and Supplies	-	-	-	400,000	420,000	441,000
2211006	Purchase of Workshop Tools, Spares and Small Equipment	-	-	-	200,000	210,000	220,500
2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	200,000	210,000	220,500
2211100	General Office Supplies and Services	-	-	-	250,000	262,500	275,625
2211103	Sanitary and Cleaning Materials Supplies	-	-	-	250,000	262,500	275,625
2211200	Fuel, Oil and Lubricants	-	-	-	5,992,285	6,291,899	6,606,494
2211201	Refined Fuels and Lubricants for Transport	-	-	-	5,992,285	6,291,899	6,606,494
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	643,147	675,304	709,070
2220101	Maintenance Motor Vehicles	-	-	-	643,147	675,304	709,070
2220200	Routine Maintenance - Other Assets	-	-	-	250,000	262,500	275,625
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	250,000	262,500	275,625

Prog2	P002:Community Services and Project Development						
P2SP2	SP0202:Public Health						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	4,850,000	5,092,500	5,347,125
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	500,000	525,000	551,250
2210303	Daily Subsistence Allowance	-	-	-	500,000	525,000	551,250

2210500	Printing, Advertising and Information Supplies and Services	-	-	-	200,000	210,000	220,500
2210502	Publishing & Printing services	-	-	-	200,000	210,000	220,500
2211000	Specialised Materials and Supplies	-	-	-	3,900,000	4,095,000	4,299,750
2211002	Dressings and Other Non-Pharmaceutical Medical Items	-	-	-	300,000	315,000	330,750
2211005	Chemical and Industrial Gases	-	-	-	1,800,000	1,890,000	1,984,500
2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	450,000	472,500	496,125
2211026	Purchase of Vaccines & Sera	-	-	-	1,350,000	1,417,500	1,488,375
2211200	Fuel, Oil and Lubricants	-	-	-	250,000	262,500	275,625
2211201	Refined Fuels and Lubricants for Transport	-	-	-	250,000	262,500	275,625
3100000	Acquisition of Non-Financial Assets	-	-	-	1,100,000	1,155,000	1,212,750
3111000	Purchase of Office Furniture/General Equipment	-	-	-	600,000	630,000	661,500
3111009	Purchase of other Office Equipment	-	-	-	600,000	630,000	661,500
3111100	Specialised Plant, Equipment and Machinery	-	-	-	500,000	525,000	551,250
3111103	Purchase of Agricultural Machinery and Equipment	-	-	-	500,000	525,000	551,250

Prog2	P002:Community Services and Project Development						
P2SP4	SP0204:Project and Disaster Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	5,337,294	5,604,159	5,884,367
2210200	Communication, Supplies and Services	-	-	-	87,327	91,693	96,278
2210201	Telephone Services	-	-	-	87,327	91,693	96,278
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	100,100	105,105	110,360
2210301	Travel - Airline, Bus etc	-	-	-	34,700	36,435	38,257
2210302	Accommodation -Domestic Travel	-	-	-	7,700	8,085	8,489
2210303	Daily Subsistence Allowance	-	-	-	57,700	60,585	63,614
2210900	Insurance Costs	-	-	-	120,000	126,000	132,300
2210904	Motor Vehicle Insurance	-	-	-	120,000	126,000	132,300
2211000	Specialised Materials and Supplies	-	-	-	2,780,553	2,919,581	3,065,560
2211005	Chemical and Industrial Gases	-	-	-	92,713	97,349	102,216

2211006	Purchase of Workshop Tools, Spares and Small Equipment	-	-	-	462,316	485,432	509,703
2211029	Purchase of Safety Gear	-	-	-	2,225,524	2,336,800	2,453,640
2211200	Fuel, Oil and Lubricants	-	-	-	624,638	655,870	688,663
2211201	Refined Fuels and Lubricants for Transport	-	-	-	624,638	655,870	688,663
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	616,031	646,833	679,174
2220101	Maintenance Motor Vehicles	-	-	-	616,031	646,833	679,174
2220200	Routine Maintenance - Other Assets	-	-	-	1,008,645	1,059,077	1,112,031
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	716,030	751,832	789,423
2220206	Maintenance of Civil Works	-	-	-	292,615	307,246	322,608

Prog3	P003:Public Financial Management and Institutional Support						
P3SP1	SP0301:Internal Audit						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	770,721	809,257	849,720
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	770,721	809,257	849,720
2210303	Daily Subsistence Allowance	-	-	-	770,721	809,257	849,720

Prog3	P003:Public Financial Management and Institutional Support						
P3SP2	SP0302:Planning						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	2,365,530	2,483,807	2,607,997
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	450,000	472,500	496,125
2210303	Daily Subsistence Allowance	-	-	-	450,000	472,500	496,125
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	300,000	315,000	330,750
2210401	Travel - Airline, Bus etc	-	-	-	300,000	315,000	330,750
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	623,530	654,707	687,442
2210504	Advertising & Publicity	-	-	-	623,530	654,707	687,442

2211100	General Office Supplies and Services	-	-	-	50,000	52,500	55,125
2211102	Supplies and Accessories for Computers and Printers	-	-	-	50,000	52,500	55,125
2211300	Other Operating Expenses	-	-	-	942,000	989,100	1,038,555
2211324	Registration of Land	-	-	-	942,000	989,100	1,038,555
3100000	Acquisition of Non-Financial Assets	-	-	-	2,000,000	2,100,000	2,205,000
3111100	Specialised Plant, Equipment and Machinery	-	-	-	2,000,000	2,100,000	2,205,000
3111112	Purchase of Software	-	-	-	2,000,000	2,100,000	2,205,000

Prog3	P003:Public Financial Management and Institutional Support						
P3SP3	SP0303:Procurement						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	1,555,479	1,633,253	1,714,916
2211100	General Office Supplies and Services	-	-	-	550,479	578,003	606,903
2211101	General Office Supplies	-	-	-	100,479	105,503	110,778
2211102	Supplies and Accessories for Computers and Printers	-	-	-	450,000	472,500	496,125
2211300	Other Operating Expenses	-	-	-	1,005,000	1,055,250	1,108,013
2211310	Contracted Professional Services	-	-	-	1,005,000	1,055,250	1,108,013

Prog3	P003:Public Financial Management and Institutional Support						
P3SP4	SP0304:City Inspectorate						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	2,056,931	2,159,778	2,267,766
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	300,000	315,000	330,750
2210301	Travel - Airline, Bus etc	-	-	-	100,000	105,000	110,250
2210303	Daily Subsistence Allowance	-	-	-	200,000	210,000	220,500
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	300,000	315,000	330,750
2210401	Travel - Airline, Bus etc	-	-	-	100,000	105,000	110,250
2210402	Accommodation -international Travel	-	-	-	200,000	210,000	220,500
2210900	Insurance Costs	-	-	-	500,000	525,000	551,250

2210904	Motor Vehicle Insurance	-	-	-	500,000	525,000	551,250
2211000	Specialised Materials and Supplies	-	-	-	405,000	425,250	446,513
2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	405,000	425,250	446,513
2211100	General Office Supplies and Services	-	-	-	51,931	54,528	57,254
2211101	General Office Supplies	-	-	-	51,931	54,528	57,254
2211200	Fuel, Oil and Lubricants	-	-	-	500,000	525,000	551,250
2211201	Refined Fuels and Lubricants for Transport	-	-	-	500,000	525,000	551,250

Prog3	P003:Public Financial Management and Institutional Support						
P3SP5	SP0305:Communication						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	312,250	327,863	344,256
2210200	Communication, Supplies and Services	-	-	-	100,000	105,000	110,250
2210201	Telephone Services	-	-	-	100,000	105,000	110,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	162,250	170,363	178,881
2210303	Daily Subsistence Allowance	-	-	-	162,250	170,363	178,881
2211200	Fuel, Oil and Lubricants	-	-	-	50,000	52,500	55,125
2211201	Refined Fuels and Lubricants for Transport	-	-	-	50,000	52,500	55,125

Prog3	P003:Public Financial Management and Institutional Support						
P3SP6	SP0306:Revenue Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	3,000,000	3,150,000	3,307,500
2210200	Communication, Supplies and Services	-	-	-	600,000	630,000	661,500
2210201	Telephone Services	-	-	-	600,000	630,000	661,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	1,400,000	1,470,000	1,543,500
2210301	Travel - Airline, Bus etc	-	-	-	400,000	420,000	441,000
2210302	Accommodation -Domestic Travel	-	-	-	500,000	525,000	551,250
2210303	Daily Subsistence Allowance	-	-	-	500,000	525,000	551,250

2210800	Hospitality Supplies and Services	-	-	-	500,000	525,000	551,250
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	500,000	525,000	551,250
2211100	General Office Supplies and Services	-	-	-	500,000	525,000	551,250
2211101	General Office Supplies	-	-	-	500,000	525,000	551,250
3100000	Acquisition of Non-Financial Assets	-	-	-	2,000,000	2,100,000	2,205,000
3111000	Purchase of Office Furniture/General Equipment	-	-	-	2,000,000	2,100,000	2,205,000
3111001	Purchase of Office Furniture/General Equipment	-	-	-	1,000,000	1,050,000	1,102,500
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	-	1,000,000	1,050,000	1,102,500

List of Development Project

S/No.	Project Description	Ward	Total Amount
1.	Ongayo Access Road	Central Kisumu	2,000,000
2.	Achuodho Oteng Agola Road	Central Kisumu	2,000,000
3.	Round About - Pombo Road	Central Kisumu	2,000,000
4.	Rainbow Stage Floodlight	Central Kisumu	2,000,000
5.	Ogindo Junction Floodlight	Central Kisumu	2,000,000
6.	Floodlight At Babypendo Recreation Park	City	2,000,000
7.	Desilting And Unclogging Of Western Road-Auji Box Culvert	City	2,500,000
8.	Modern Washroom At Babypendo Recreation Park	City	3,500,000
9.	Nmt Phase 3 Facilities, Including Landscaping Of Select Open Spaces Along The Corridors, Installation Of Solar Energy Systems, And Cctv Cameras	City	196,920,000
10.	Development Of An Eco-Friendly Public Recreation Park And Non-Motorized Link Infrastructure At Hippo Point	City	45,014,236
11.	Drainage And River Channel Works To Enhance Flood Resilience And Promote Environmental Sustainability Along The Auji, Wigwa, Nyamasaria, And Aleura Waterways	City	17,690,000
12.	Development Of An Industrial And Innovation Park At Nyamasaria	City	66,920,000
13.	Establishment Of An Advanced Biomedical And Forensic Research Facility For Disease Control, Dna Analysis, Vaccine Development, And Dispersal	City	13,850,000

14.	Completion Of Kaloleni Social Hall Phase 2	City	
15.	Improvement Of Nyamasaria Bus Park	City	
16.	Pending Bills	City	238,492,905
17.	Construction Of Ablution Block Otonglo Market	City	5,000,000
18.	Intergration Of Technology In Waste Recovery At Maendeleo Market.	City	3,000,000
19.	Modernizing Waste Disposal Systems At Kasawino	City	3,000,000
20.	Enhancing Waste Management Efficiency At Maendeleo Market	City	3,000,000
21.	Desilting Of Kemri To River Kisian	City	3,000,000
22.	Purchase Of Videography Equipment At Mama Grace	City	3,000,000
23.	Repair Of Corner Mbuta Toilet	City	1,000,000
24.	Repair Of Gudka Via Flamingo Church Rd	City	3,000,000
25.	Replacement Of Drainage Slabs Phase 2	City	10,000,000
26.	Replacement Of Culverts Within Kondele	City	5,000,000
27.	Murraming Of Roads Within Kondele	City	5,000,000
28.	Purchase Photography At Mama Grace	City	3,000,000
29.	Purchase And Installation Of Segregation Bins	City	5,000,000
30.	Purchase Of Refuse Skips	City	5,000,000
31.	Equiping Of Manyatta Ecde	City	2,000,000
32.	Completion Of Manyatta Primary Ecde	City	2,000,000
33.	Completion Of Arina Primary Ecde	City	2,000,000
34.	Drainage Works Along Kwe Funeral Home	City	3,000,000
35.	Repair And Maintenance Of Floodlights	City	5,000,000
36.	Purchase Of Life Jackets	City	3,000,000
37.	Completion Of City Court	City	3,500,000
38.	Protection Works At Babypendo Recreation Park	City	4,500,000
39.	Proposed Opening Of Baptist Church To Nyamasaria Police Station Access Road	City	5,000,000
40.	Proposed Rae Kanyaika- Bonde Access Road	City	4,991,892
41.	Openning Of Wayleaves Within The City	City	5,000,000
42.	Repair Of Floodlights Within City	City	5,000,000
43.	Improvement Of Obumba To Achuodho Junction	City	5,000,000
44.	Improvement Of Achuodho Junction To Kasese Dumpsite	City	5,000,000
45.	Construction Of New Workshops I.E Electrical	City	2,940,000
46.	Rehabilitation/Improvement/Modernization Of Existing Offices	City	5,000,000
47.	Construction Of Ablution Block At Azimio Market	City	851,902

48.	Community Centered Waste Management Solutions At Kasawino Market.	City	3,000,000
49.	Promoting Sustainable Waste Management At Obunga Pap Mbuta Market.	City	2,999,700
50.	Enhancing Urban Waste Infrastructure At Otonglo Market..	City	3,000,000
51.	Investment In Recycling Technology At Obunga	City	3,000,000
52.	Sustainable Waste Handling Solutions At Otonglo	City	3,000,000
53.	Purchase And Installation Of Sound And Equipment At Mama Grace Centre	City	2,998,020
54.	Perimeter Fencing And Centric Box For New Works Yard/Pounding Yard	City	5,000,000
55.	Land Survey To Map Out Land For Wayleaves	City	4,000,000
56.	Street Renaming	City	4,000,000
57.	Completion Of Kaloleni Social Hall	City	15,000,000
58.	Solar Light Implementation On Various Streets	City	18,000,000
59.	Completion Of Rotta Bridge	City	18,000,000
60.	Roads And Drainage Works Within The City	City	128,000,000
61.	Floodlight At Got Kokeno	Kajulu	3,000,000
62.	Shield Of Faith Academy Floodlight	Kajulu	3,000,000
63.	Repair And Maintenance Of Polyview Estate Road-Kisumu Polytechnic	Kaloleni/Shaurimoyo	2,938,350
64.	Floodlight Polyview Estate Near Boda Boda Shed	Kaloleni-Shaurimoyo	3,000,000
65.	Floodlight Joyland Special Primary School Gate	Kaloleni-Shaurimoyo	3,000,000
66.	Full Gospel To Joyland Road In Nubian	Kaloleni-Shaurimoyo	2,000,000
67.	Distillation, Kisumu Polytechnic Gate To Baraka Carwash Junction	Kaloleni-Shaurimoyo	2,000,000
68.	Floodlight At Arina Primary Roundabout	Kaloleni-Shaurimoyo	3,000,000
69.	Floodlight At Arina Community Hall Central Park	Kaloleni-Shaurimoyo	3,000,000
70.	Floodlight At Central Park, Kibuye Estate	Kaloleni-Shaurimoyo	3,000,000
71.	Desilting Of Nyatimo Stream - Kaodago-Kopenda - Koudo Stream	Kolwa Central	1,963,040
72.	Improvement Of Nyamasaria Bus Park	Kolwa Central	10,000,000
73.	Reconstruction Of Dykes At Kangwena Auji - Ogango Stream	Kolwa Central	2,500,000
74.	Reconstruction Of Dykes At Kaokore - Kabatambo - Wadanda Stream	Kolwa Central	2,000,000
75.	Lie Lang'o	Kolwa East	3,000,000
76.	Kamrongo Auji	Kolwa East	3,500,000
77.	Repair And Maintenance Of Kakelo Junction-Masawa Kodero Road	Kolwa East	4,000,000

78.	Kadwar Ring Road	Kolwa East	4,000,000
79.	Kajuma Access Road	Kolwa East	3,000,000
80.	Floodlight At Kakech Junction	Kolwa East	3,000,000
81.	Floodlight At Nyaimbo Primary School	Kolwa East	3,000,000
82.	Purchase Of Boxing Ring	Kondele	2,000,000
83.	Floodlight At Kona Mbuta Unit	Kondele	2,000,000
84.	Stone Pitching And Culverts Along St.Lukes Gudka	Kondele	3,000,000
85.	Purchase Of Woodworking Machine For Kondele Traders	Kondele	3,000,000
86.	Renovation Of Corner Legio - Ablution Block	Kondele	1,000,000
87.	Stone Piching Along Sije Kaduo Road	Kondele	1,948,200
88.	Equipping Of Manyatta Gonda Waste Management Centre	Kondele	3,000,000
89.	Openning And Stone Pitching Along Kona Legio - Kona Mbuta Drainage	Kondele	2,955,683
90.	Openning And Stone Pitching Along Kona Mbuta - Manyatta Shule Road	Kondele	2,996,364
91.	Openning And Stone Pitching Of Shule To Sije Drainage	Kondele	2,859,974
92.	Renovation Of Kosawo Market	Kondele	2,939,150
93.	Equiping Of Kosawo Fitness Centre	Kondele	3,000,000
94.	Routine Maintainance Of Kabagwanji Usodho Road	Kondele	2,992,462
95.	Routine Maintainance Of Tunnel Milimani Pag Lvct Road	Kondele	3,000,000
96.	Openning Of Starlight - Rainbow To Call Box Road	Kondele	2,999,993
97.	Repair And Maintenance Of Gudka-Kona Maji Road	Kondele	3,000,000
98.	Wall Fencing Of Kosawo Market	Kondele	3,963,984
99.	River Road-Umoja Road	Kondele	3,000,000
100.	Sirinde -Boda House Road	Kondele	3,000,000
101.	Sije - Nomiya Road	Kondele	3,000,000
102.	Junction Ulimboni Road	Kondele	3,000,000
103.	Whitehouse Mc Ogilo Road	Kondele	3,000,000
104.	Tunnel Posta Road	Kondele	3,000,000
105.	Junction -St Luke Road	Kondele	2,500,000
106.	St Luke- White Gate Access Road	Kondele	3,000,000
107.	Tunnel-Posta Access Road	Kondele	-
108.	Sije Grandmula Access Road	Kondele	3,000,000
109.	Floodlight At Corner Mbaya	Kondele	3,000,000
110.	Floodlight At Meta Meta Estate	Kondele	3,000,000
111.	Improvement Of Kagai - Mbeme Road	Manyatta "B"	2,000,000

112.	Improvement Of Coptic - Kasawino Road	Manyatta "B"	3,500,000
113.	Opening And Stone Pitching Of Transformer - Nyambuya - Kuoyo Dispensary Drainage	Manyatta "B"	3,500,000
114.	Improvement And Culverting Of Church Of God - Akech Oganga - Ongili Road	Manyatta "B"	3,000,000
115.	Construction Of Koyango - Havila - Judea - Auji Access Road	Manyatta "B"	3,000,000
116.	Erection Of Solar Powered Highmask Floodlight At Miracle Bridge	Manyatta "B"	2,500,000
117.	Erection Of Solar Powered Highmask Floodlight At Judea	Manyatta "B"	2,500,000
118.	Grading, Murraming And Culverting Of Bypass - Gesoko - Kothech Road	Manyatta B	3,692,309
119.	Desilting Of Drainage Channels From Paul Mboya Roa, Through Odera Street, Accra Street, Makasembo Road To Ogada Streets	Market Milimani	1,998,316
120.	Openning And Drainage Works Along Jomo Kenyatta Sports Ground	Market Milimani	2,930,552
121.	Grading And Gravelling Of Rotary – Children’s Remand - Sda Church Road	Market/Milimani	3,000,000
122.	Repair And Maintenance Of Drainage System Along Taiba Hospital	Market/Milimani	2,000,000
123.	Drainage Works Along Claris Hotel	Market/Milimani	2,000,000
124.	Opening, Grading And Graveling Of Ap Line - Lake Primary - Arya Priamry Access Road	Market/Milimani	3,000,000
125.	Grading And Gravelling Of Jumbo Appartment – Ranalo Hotel Access Road	Market/Milimani	3,000,000
126.	Reconstruction Of Drainage System Within Nyalenda Railways Estate	Market/Milimani	2,000,000
127.	Grading And Graveling Of Mountain Of Faith Deliverance Church – Jimka Apartments Through To Jalaram International School Access Road	Market/Milimani	3,000,000
128.	Opening And Stone Pitching Of Drainage System Along Vosh Church –Kisumu Day Through To Moi Stadium Access Road	Market/Milimani	2,000,000
129.	Construction Of Ecde Toilet At Mm Shah Primary	Market/Milimani	2,000,000
130.	Stone Pitching And Drainage Channels Along Jimka Appartment Access Road	Market/Milimani	2,000,000
131.	Supply And Installation Of Floodlight At Kibera Estate	Migosi	2,000,000
132.	Unclogging And Disilting Of Drainage At Hotel 25, Lila Area	Migosi	3,000,000

133.	Unclogging & Desilting Of Drainages Along Kenya Re Estate To Sda	Migosi	2,492,900
134.	Gravelling Of Chacalica - Pona Road	Migosi	2,993,623
135.	Renovation And Equipping Of Migosi Sub-County Hospital Kitchen Plus Acquisition Of Laundry Machine	Migosi	3,998,725
136.	Renovation & Painting Of Male Wards In Migosi Sub County Hospital	Migosi	3,000,000
137.	Constructon Of 6 Door Toilets At Car Wash Area	Migosi	2,000,000
138.	Supply And Installation Of Flood Light At Aliwa Area	Migosi	2,000,000
139.	Supply And Installation Of Flood Light At Kenya Ree Estate	Migosi	2,000,000
140.	Unclogging And Disilting Of Auji Drainange Channels Within Anjejo Estate	Migosi	3,000,000
141.	Unclogging And Stone Pitching At Dona – Agwaki Rd	Migosi	3,500,000
142.	Floodlight At Karodi Parking	Migosi	2,000,000
143.	Repair \$ Maintenance Of Flood Light In Migosi Ward	Migosi	1,500,000
144.	Streetlights Along Nyalenda Ring Road (Kacho To Western)	Nyalenda "A"	2,000,000
145.	Installation Of Streetlights Within The Ward	Nyalenda "A"	2,000,000
146.	Solar Floodlight Scheme	Nyalenda "B"	3,000,000
147.	Scheme Ablution Block	Nyalenda "B"	2,000,000
148.	Solar Floodlights At Osienala Dunga	Nyalenda "B"	3,000,000
149.	Murraming Rehabilitation Of Nangà Kapuotho Access Road	Nyalenda "B"	2,000,000
150.	Rehabilitation And Murraming Of Katuoro Access Road	Nyalenda "B"	2,000,000
151.	Converting Wigwa Floodlight To Solar	Nyalenda "B"	1,000,000
152.	Converting Kogelo Floodlight To Solar	Nyalenda "B"	1,000,000
153.	Supply Of Solar Lamps For Schemè,Western,Kilo,5ways,Got Owak,Nanga Traders	Nyalenda "B"	3,500,000
154.	Rehabilitation And Culverting Nyalenda Health And Wellness Centre	Nyalenda "B"	2,000,000
155.	Reconstruction Of Uhuru, Alwera, Wigwa Water Channels	Nyalenda "B"	3,000,000
156.	Disiltation Of Nyamasaria River	Nyalenda "B"	2,000,000
157.	Murraming And Grading Of Mjinga Access Road	Nyalenda "B"	2,000,000
158.	Unclogging Of Soko Mjinga Channels	Nyalenda "B"	2,000,000
159.	Unclogging Of St.Marks Nyabera And Kasagam School Waterways	Nyalenda A	1,200,000

160.	Repair And Maintenece Of Streetlights And Floodlights	Nyalenda A	1,500,000
161.	Repair And Maintenece Of Lagoon-Edom-Oloo Major Road	Nyalenda A	2,295,956
162.	Maintenance Of Western-Oboch-Wigwa Access Road	Nyalenda B	2,500,000
163.	Construction Of Ablution Block For Pand-Pieri Ecde School	Nyalenda B	1,495,680
164.	Mainteance Of Streetlights And Floodlights In Nyalenda "B"	Nyalenda B	1,989,197
165.	Kogelo-Aspen-Got Owak Access Road	Nyalenda B	2,492,993
166.	Rehabilitation Of Oboch/St. John's Access Road	Nyalenda B	2,343,050
167.	Provision Of 4 (Four) Fish Cages, Fingerlings And Fish Feeds	Nyalenda B	2,498,800
168.	Rehabilitation Of Dunga Jetty	Nyalenda B	2,000,000
169.	Improvement And Construction Of A Drainage System Along Juakali- Nyuki Access Road Phase 1	Railways	4,000,000
170.	Improvement Of Obunga, Awaya-Mbita Bridge	Railways	6,000,000
171.	Maintance Of Floodlights Across The Ward	Railways	1,000,000
172.	Completion Of Zambia Ablusion Block	Railways	600,000
173.	Supply And Erection Of Juakali-Ramogi Floodlight	Railways	2,200,000
174.	Improvement Of Juakali -Uganda Ablusion Block	Railways	700,000
175.	Ablution Block At Kikomi	Railways	2,000,000
176.	Improvement And Culverting Of Jua-Kali Nyataya Access Road	Railways	2,500,000
177.	Improvement And Stone Pitching Along Okore Usaid Access Road	Railways	3,000,000
178.	Disiltation Of River Kisat	Railways	2,500,000
179.	Improvement Of Kanyakwar Cultural Lakebasin Access Road	Railways	3,000,000
180.	Improvement Of Sengo - Canaan Access Road	Railways	3,000,000
181.	Maintenance Of Floodlights Within The Ward	Railways	1,188,082
182.	Fencing And Erection Of A Gate At Pap Mbuta	Railways	1,494,305
183.	Construction Of Ablution Block At Zambia Group Juakali	Railways	1,500,000
184.	Unclogging And Drainage Openning Of Tom-Mboya Victoria Access Road	Railways	2,000,000
185.	Opening And Construction Of Mbita Access Road	Railways	2,947,950
186.	Opening And Construction Of Canan Access Road	Railways	2,979,966
187.	Constructio Of Box Culvert At Usare - Kadianga	South West Kisumu	5,000,000
188.	Purchase Of Life Jackets	South West Kisumu	1,000,000
189.	Improvement Of Junction Rare Beach Access Road	South West Kisumu	2,500,000

190.	Otodo High Source - Kaenda Access Road	South West Kisumu	3,000,000
	Total Amount		1,267,758,259

4. THE COUNTY ASSEMBLY

Part A: Vision

To be the leading, people driven progressive and vibrant Assembly in good governance

Part B: Mission

To promote good governance through strong representation, proactive legislation and impartial oversight under the devolve system of government

Part C: Strategic Overview and Context for Budget Intervention

Article 185 of the Constitution provides for the legislative authority of the County Assemblies, vesting the legislative authority of a County and the exercise of that authority in its County Assembly. The Assembly has powers to make any laws that are necessary for, or incidental to, the effective performance of the functions and exercise of the powers of the County Government under the fourth schedule. County Assemblies are expected to conduct an oversight of the County Government, which has been expanded greatly, with extended control over critical County process such as Budgeting process, public expenditure, public appointments and governance.

The Assembly also receives plans and policies for the management and exploitation of the County's resources and the development and management of its infrastructure and institutions.

The Assembly intends to refurbish the chamber to make it conducive for legislative purposes.

Part D: Programmes and objectives

P12-01 General Administration and planning services

- P12-0101 – Administration & planning services
- P12-0102 – Financial Administration services
- P12-0103- Fiscal Analysis services

P12-02 legislation & Oversight, services

- P12-0201 – Legislation & oversight services
- P12-0202 – Committee services

P12-03 -Representation services & public participation

- P12-0301 - Representation & public participation services.

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P0201: General Administration,	259,769,590	363,063,545	270,675,256	514,846,397	540,837,558	568,148,184

Planning and Support Services						
P0202: Legislation and Oversight Services	402,233,594	485,548,036	405,200,994	447,237,255	469,599,118	493,079,074
Total Expenditure	662,003,184	848,611,581	675,876,250	962,083,652	1,010,436,676	1,061,227,258

5073 COUNTY ASSEMBLY OF KISUMU							
		<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
	<i>Economic Classification</i>	<i>2023/2024</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>
	Recurrent Expenditure	662,003,184	728,550,708	675,876,250	862,083,652	910,436,676	961,227,258
21	Compensation of Employees	334,100,820	267,208,869	365,334,136	381,669,977	412,203,575	445,179,861
22	Goods and Services	327,902,364	441,669,511	310,542,114	442,270,555	464,384,082	487,603,286
26	Grants	-	-	-	7,500,000	7,875,000	8,268,750
27	Social Benefits	-	19,672,328	-	30,643,120	32,175,276	33,784,040
	Capital Expenditure	-	120,060,873	-	100,000,000	105,000,000	110,250,000
31	Acquisition of Non-Financial Assets	-	13,629,102	-	100,000,000	105,000,000	110,250,000
45	Domestic Loans to Individuals	-	106,431,771	-	-	-	-
	Total Expenditure	662,003,184	848,611,581	675,876,250	962,083,652	1,010,436,676	1,061,227,258

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	334,100,820	267,208,869	365,334,136	381,669,978	41.90
Operations & Maintenance	327,902,364	581,402,712	310,542,114	480,413,674	48.09
Development	-	-	-	100,000,000	10.01
Total	662,003,184	848,611,581	675,876,250	962,083,652	100

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

P0201: General Administration, Planning and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates

Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP020101: Legislation and Procedural Services	82,435,407	52,509,907	79,935,407	267,982,487	281,381,611	295,450,692
SP020102: Finance and Accounting Services	54,085,722	156,627,066	48,166,722	58,249,192	61,161,651	64,219,733
SP020103: ICT, Library and Information Services	9,415,080	9,848,284	9,915,080	11,294,726	12,108,304	12,982,468
SP020104: Human Resource and Administration	106,245,221	134,918,193	125,069,887	167,947,992	176,345,392	185,162,661
SP020105: Supply Chain Management Services	7,588,160	9,160,095	7,588,160	9,372,000	9,840,600	10,332,630
Total Programme Expenditure	259,769,590	363,063,545	270,675,256	514,846,396	540,837,558	568,148,184

P0201: General Administration, Planning and Support Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	259,769,590	256,631,774	270,675,256	414,846,396	440,837,558	468,148,184
21	Compensation of Employees	133,966,175	102,850,303	154,992,091	165,745,270	179,004,891	193,325,282
22	Goods and Services	125,803,415	134,987,594	115,683,165	241,601,126	253,681,182	266,365,241
26	Grants	-	-	-	7,500,000	7,875,000	8,268,750
27	Social Benefits	-	18,793,877	-	-	-	-
	Capital Expenditure	-	106,431,771	-	100,000,000	105,000,000	110,250,000
31	Acquisition of Non-Financial Assets	-	-	-	100,000,000	105,000,000	110,250,000
45	Domestic Loans to Individuals	-	106,431,771	-	-	-	-
	Total Expenditure	259,769,590	363,063,545	270,675,256	514,846,396	540,837,558	568,148,184

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	133,966,175	102,850,303	154,992,091	165,745,270	36.73
Operations & Maintenance	125,803,415	260,213,242	115,683,165	249,101,126	45.15
Development	-	-	-	100,000,000	18.12
Total	259,769,590	363,063,545	270,675,256	514,846,396	100

P0202: Legislation and Oversight Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP020201: Legislation and Oversight	118,891,361	242,147,945	118,891,361	159,958,485	167,956,409	176,354,230
SP020202: Policy (Office of Speaker)	37,045,577	34,941,937	37,545,577	46,374,964	48,693,712	51,128,398
SP020203: Committee Service	155,810,250	130,764,887	152,517,650	140,130,664	147,137,197	154,494,057
SP020204: Representation and Public Participation	90,486,406	77,693,267	96,246,406	100,773,142	105,811,799	111,102,389
Total Programme Expenditure	402,233,594	485,548,036	405,200,994	447,237,255	469,599,118	493,079,074

P0202: Legislation and Oversight Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	402,233,594	471,918,934	405,200,994	447,237,255	469,599,118	493,079,074
21	Compensation of Employees	200,134,645	164,358,566	210,342,045	215,924,707	226,720,942	238,056,989
22	Goods and Services	202,098,949	306,681,917	194,858,949	200,669,428	210,702,899	221,238,044
27	Social Benefits	-	878,451	-	30,643,120	32,175,276	33,784,040
	Capital Expenditure	-	13,629,102	-	-	-	-
31	Acquisition of Non-Financial Assets	-	13,629,102	-	-	-	-

	Total Expenditure	402,233,594	485,548,036	405,200,994	447,237,255	469,599,118	493,079,074

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	200,134,645	164,358,566	210,342,045	215,924,707	48.28
Operations & Maintenance	202,098,949	321,189,470	194,858,949	231,312,548	51.72
Development	-	-	-	-	0.00
Total	402,233,594	485,548,036	405,200,994	447,237,255	100

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

P0201: General Administration, Planning and Support Services							
SP020101: Legislation and Procedural Services							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	82,435,407	52,509,907	79,935,407	167,982,487	176,381,611	185,200,692	
21 Compensation of Employees	26,383,800	23,788,297	26,383,800	41,531,172	43,607,731	45,788,117	
22 Goods and Services	56,051,607	28,721,610	53,551,607	126,451,315	132,773,881	139,412,575	
Capital Expenditure	-	-	-	100,000,000	105,000,000	110,250,000	
31 Acquisition of Non-Financial Assets	-	-	-	100,000,000	105,000,000	110,250,000	
Total Expenditure	82,435,407	52,509,907	79,935,407	267,982,487	281,381,611	295,450,692	

P0201: General Administration, Planning and Support Services							
SP020102: Finance and Accounting Services							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	54,085,722	50,195,295	48,166,722	58,249,191	61,161,651	64,219,733	
21 Compensation of Employees	20,618,840	17,508,791	20,618,840	24,779,380	26,018,349	27,319,266	

22	Goods and Services	33,466,882	32,686,504	27,547,882	25,969,811	27,268,302	28,631,717
26	Grants	-	-	-	7,500,000	7,875,000	8,268,750
	Capital Expenditure	-	106,431,771	-	-	-	-
45	Domestic Loans to Individuals	-	106,431,771	-	-	-	-
	Total Expenditure	54,085,722	156,627,066	48,166,722	58,249,191	61,161,651	64,219,733

P0201: General Administration, Planning and Support Services							
SP020103: ICT, Library and Information Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	9,415,080	9,848,284	9,915,080	11,294,726	12,108,304	12,982,468
21	Compensation of Employees	6,915,080	6,916,532	6,915,080	8,294,726	8,958,304	9,674,968
22	Goods and Services	2,500,000	2,931,752	3,000,000	3,000,000	3,150,000	3,307,500
	Total Expenditure	9,415,080	9,848,284	9,915,080	11,294,726	12,108,304	12,982,468

P0201: General Administration, Planning and Support Services							
SP020104: Human Resource and Administration							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	106,245,221	134,918,193	125,069,887	167,947,992	176,345,392	185,162,661
21	Compensation of Employees	74,860,295	47,583,788	95,886,211	84,167,992	88,376,392	92,795,211
22	Goods and Services	31,384,926	68,540,528	29,183,676	83,780,000	87,969,000	92,367,450
27	Social Benefits	-	18,793,877	-	-	-	-
	Total Expenditure	106,245,221	134,918,193	125,069,887	167,947,992	176,345,392	185,162,661

P0201: General Administration, Planning and Support Services							
SP020105: Supply Chain Management Services							

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	7,588,160	9,160,095	7,588,160	9,372,000	9,840,600	10,332,630
21	Compensation of Employees	5,188,160	7,052,895	5,188,160	6,972,000	7,320,600	7,686,630
22	Goods and Services	2,400,000	2,107,200	2,400,000	2,400,000	2,520,000	2,646,000
	Total Expenditure	7,588,160	9,160,095	7,588,160	9,372,000	9,840,600	10,332,630

P0202: Legislation and Oversight Services							
SP020201: Legislation and Oversight							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	118,891,361	228,518,843	118,891,361	159,958,485	167,956,409	176,354,230
21	Compensation of Employees	101,328,084	89,151,396	101,328,084	104,318,122	109,534,028	115,010,730
22	Goods and Services	17,563,277	139,367,447	17,563,277	38,652,184	40,584,793	42,614,033
27	Social Benefits	-	-	-	16,988,179	17,837,588	18,729,467
	Capital Expenditure	-	13,629,102	-	-	-	-
31	Acquisition of Non-Financial Assets	-	13,629,102	-	-	-	-
	Total Expenditure	118,891,361	242,147,945	118,891,361	159,958,485	167,956,409	176,354,230

P0202: Legislation and Oversight Services							
SP020202: Policy (Office of Speaker)							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	37,045,577	34,941,937	37,545,577	46,374,964	48,693,712	51,128,398
21	Compensation of Employees	23,825,577	17,679,728	24,325,577	25,684,138	26,968,345	28,316,762
22	Goods and Services	13,220,000	16,383,758	13,220,000	16,522,004	17,348,104	18,215,509
27	Social Benefits	-	878,451	-	4,168,822	4,377,263	4,596,126

	Total Expenditure	37,045,577	34,941,937	37,545,577	46,374,964	48,693,712	51,128,398

P0202: Legislation and Oversight Services							
SP020203: Committee Service							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	155,810,250	130,764,887	152,517,650	140,130,664	147,137,197	154,494,057
21	Compensation of Employees	44,380,600	26,043,775	54,088,000	40,130,664	42,137,197	44,244,057
22	Goods and Services	111,429,650	104,721,112	98,429,650	100,000,000	105,000,000	110,250,000
	Total Expenditure	155,810,250	130,764,887	152,517,650	140,130,664	147,137,197	154,494,057

P0202: Legislation and Oversight Services							
SP020204: Representation and Public Participation							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	90,486,406	77,693,267	96,246,406	100,773,142	105,811,799	111,102,389
21	Compensation of Employees	30,600,384	31,483,667	30,600,384	45,791,783	48,081,372	50,485,441
22	Goods and Services	59,886,022	46,209,600	65,646,022	45,495,240	47,770,002	50,158,502
27	Social Benefits	-	-	-	9,486,119	9,960,425	10,458,446
	Total Expenditure	90,486,406	77,693,267	96,246,406	100,773,142	105,811,799	111,102,389

Part I: Classification by Vote, Head and Item

Prog1	P0201: General Administration, Planning and Support Services
P1SP1	SP020101: Legislation and Procedural Services

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	26,383,800	23,788,297	26,383,800	41,531,172	43,607,731	45,788,117
2110100	Basic Salaries Permanent Employees	19,541,800	16,652,899	19,541,800	20,201,840	21,211,932	22,272,529
2110101	Salaries & Wages - Civil Servants	19,541,800	16,652,899	19,541,800	20,201,840	21,211,932	22,272,529
2110300	Personal Allowance Paid as Part of Salary	6,842,000	7,135,398	6,842,000	7,006,000	7,356,300	7,724,115
2110301	House Allowance	5,014,000	5,105,398	5,014,000	5,014,000	5,264,700	5,527,935
2110314	Transport Allowance	1,712,000	1,891,000	1,712,000	1,872,000	1,965,600	2,063,880
2110320	Leave Allowance	116,000	139,000	116,000	120,000	126,000	132,300
2120000	Social Contribution	-	-	-	14,323,332	15,039,499	15,791,474
2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	13,945,094	14,642,349	15,374,466
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	10,153,118	10,660,774	11,193,813
2120103	Employer Contribution to Staff Pension Schemes	-	-	-	3,782,376	3,971,495	4,170,070
2120199	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	9,600	10,080	10,584
2120300	Employer Contribution to Social Benefits Schemes Outside Government	-	-	-	378,238	397,150	417,007
2120399	Employer Contribution to Social Security Funds and Schemes	-	-	-	378,238	397,150	417,007
2200000	Use of Goods and Services	56,051,607	28,721,610	53,551,607	126,451,315	132,773,881	139,412,575
2210200	Communication, Supplies and Services	-	-	-	2,200,000	2,310,000	2,425,500
2210202	Internet Connections	-	-	-	2,200,000	2,310,000	2,425,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	52,541,039	27,448,480	50,041,039	31,504,937	33,080,184	34,734,193
2210301	Travel - Airline, Bus etc	6,599,269	899,480	4,099,269	5,000,000	5,250,000	5,512,500
2210302	Accommodation -Domestic Travel	32,441,770	9,454,900	32,441,770	8,000,000	8,400,000	8,820,000
2210303	Daily Subsistence Allowance	13,500,000	17,094,100	13,500,000	18,504,937	19,430,184	20,401,693
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	11,400,000	11,970,000	12,568,500
2210503	Subscriptions - Newspaper & Magazines	-	-	-	400,000	420,000	441,000
2210504	Advertising & Publicity	-	-	-	10,000,000	10,500,000	11,025,000
2210505	Trade Shows & Exhibitions	-	-	-	1,000,000	1,050,000	1,102,500
2210700	Training Expenses	3,210,568	1,040,460	3,210,568	22,030,000	23,131,500	24,288,075

2210702	Remuneration of Instructors and Contract Based Training Services	-	-	-	20,980,000	22,029,000	23,130,450
2210711	Tuition Fees	3,210,568	1,040,460	3,210,568	-	-	-
2210799	Training Expenses-Other	-	-	-	1,050,000	1,102,500	1,157,625
2210800	Hospitality Supplies and Services	-	-	-	9,500,000	9,975,000	10,473,750
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	9,500,000	9,975,000	10,473,750
2210900	Insurance Costs	-	-	-	1,600,000	1,680,000	1,764,000
2210904	Motor Vehicle Insurance	-	-	-	1,600,000	1,680,000	1,764,000
2211000	Specialised Materials and Supplies	-	-	-	4,000,000	4,200,000	4,410,000
2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	4,000,000	4,200,000	4,410,000
2211100	General Office Supplies and Services	-	-	-	10,073,734	10,577,421	11,106,292
2211101	General Office Supplies	-	-	-	10,073,734	10,577,421	11,106,292
2211200	Fuel, Oil and Lubricants	-	-	-	4,550,000	4,777,500	5,016,375
2211201	Refined Fuels and Lubricants for Transport	-	-	-	4,550,000	4,777,500	5,016,375
2211300	Other Operating Expenses	-	-	-	23,292,644	24,457,276	25,680,140
2211301	Bank Service Commission and Charges	-	-	-	11,000,000	11,550,000	12,127,500
2211305	Contracted Guards &Cleaning Services	-	-	-	5,900,000	6,195,000	6,504,750
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	600,000	630,000	661,500
2211308	Legal Fees, Arbitration and Compensation Payments	-	-	-	5,792,644	6,082,276	6,386,390
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	4,500,000	4,725,000	4,961,250
2220101	Maintenance Motor Vehicles	-	-	-	4,500,000	4,725,000	4,961,250
2220200	Routine Maintenance - Other Assets	300,000	232,670	300,000	1,800,000	1,890,000	1,984,500
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	300,000	315,000	330,750
2220202	Maintenance of Office Furniture & Equipment	-	-	-	800,000	840,000	882,000
2220205	Maintenance of Buildings and Stations Non-Residential	300,000	232,670	300,000	300,000	315,000	330,750
2220210	Maintenance of Computers, Software and Networks	-	-	-	400,000	420,000	441,000
3100000	Acquisition of Non-Financial Assets	-	-	-	100,000,000	105,000,000	110,250,000
3110200	Construction of Buildings	-	-	-	100,000,000	105,000,000	110,250,000

3110202	Non-Residential Buildings(offices, schools, hospitals etc)	-	-	-	100,000,000	105,000,000	110,250,000

Prog1	P0201: General Administration, Planning and Support Services						
P1SP2	SP020102: Finance and Accounting Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	20,618,840	17,508,791	20,618,840	24,779,380	26,018,349	27,319,266
2110100	Basic Salaries Permanent Employees	14,982,840	12,774,192	14,982,840	15,581,760	16,360,848	17,178,890
2110105	Salaries & Wages - County Assembly	14,982,840	12,774,192	14,982,840	15,581,760	16,360,848	17,178,890
2110300	Personal Allowance Paid as Part of Salary	5,636,000	4,734,599	5,636,000	5,636,000	5,917,800	6,213,690
2110301	House Allowance	3,918,000	3,288,599	3,918,000	3,918,000	4,113,900	4,319,595
2110314	Transport Allowance	1,608,000	1,347,000	1,608,000	1,608,000	1,688,400	1,772,820
2110320	Leave Allowance	110,000	99,000	110,000	110,000	115,500	121,275
2120000	Social Contribution	-	-	-	3,561,620	3,739,701	3,926,686
2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	3,269,124	3,432,580	3,604,209
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	336,960	353,808	371,498
2120103	Employer Contribution to Staff Pension Schemes	-	-	-	2,924,964	3,071,212	3,224,773
2120199	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	7,200	7,560	7,938
2120300	Employer Contribution to Social Benefits Schemes Outside Government	-	-	-	292,496	307,121	322,477
2120399	Employer Contribution to Social Security Funds and Schemes	-	-	-	292,496	307,121	322,477
2200000	Use of Goods and Services	33,466,882	32,686,504	27,547,882	25,969,811	27,268,302	28,631,717
2210100	Utilities Supplies and Services	-	662,484	-	1,300,000	1,365,000	1,433,250
2210101	Electricity	-	333,938	-	500,000	525,000	551,250
2210102	Water & Sewerage	-	328,546	-	800,000	840,000	882,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	27,173,932	22,281,420	20,954,932	18,036,455	18,938,278	19,885,192
2210301	Travel - Airline, Bus etc	4,262,565	2,882,720	4,262,565	2,900,000	3,045,000	3,197,250
2210302	Accommodation -Domestic Travel	16,987,867	15,527,700	11,987,867	8,991,255	9,440,818	9,912,859
2210303	Daily Subsistence Allowance	5,923,500	3,871,000	4,704,500	6,145,200	6,452,460	6,775,083
2210600	Rental of Produced Assets	-	8,116,000	-	3,707,356	3,892,724	4,087,360

2210603	Rents & Rate Non- Residential	-	8,116,000	-	3,707,356	3,892,724	4,087,360
2210700	Training Expenses	6,292,950	1,626,600	6,592,950	2,926,000	3,072,300	3,225,915
2210711	Tuition Fees	6,292,950	1,626,600	6,592,950	2,926,000	3,072,300	3,225,915
2600000	Grants	-	-	-	7,500,000	7,875,000	8,268,750
2640500	Other Capital Grants and Transfers	-	-	-	7,500,000	7,875,000	8,268,750
2640503	Other Capital Grants and Transfers	-	-	-	7,500,000	7,875,000	8,268,750
4110400	Loans to Civil Servants	-	106,431,771	-	-	-	-
4110401	Car Loans to Members of Parliament	-	106,431,771	-	-	-	-

Prog1	P0201: General Administration, Planning and Support Services						
P1SP3	SP020103: ICT, Library and Information Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	6,915,080	6,916,532	6,915,080	8,294,726	8,958,304	9,674,968
2110100	Basic Salaries Permanent Employees	4,885,080	4,735,432	4,885,080	5,056,280	5,460,782	5,897,644
2110105	Salaries & Wages - County Assembly	4,885,080	4,735,432	4,885,080	5,056,280	5,460,782	5,897,644
2110300	Personal Allowance Paid as Part of Salary	2,030,000	2,181,100	2,030,000	2,030,000	2,192,400	2,367,792
2110301	House Allowance	1,464,000	1,463,000	1,464,000	1,464,000	1,581,120	1,707,609
2110303	Acting Allowance	-	153,600	-	-	-	-
2110314	Transport Allowance	528,000	527,500	528,000	528,000	570,240	615,859
2110320	Leave Allowance	38,000	37,000	38,000	38,000	41,040	44,323
2120000	Social Contribution	-	-	-	1,208,446	1,305,122	1,409,531
2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	1,110,642	1,199,493	1,295,452
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	129,600	139,968	151,165
2120103	Employer Contribution to Staff Pension Schemes	-	-	-	978,042	1,056,285	1,140,788
2120199	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	3,000	3,240	3,499
2120300	Employer Contribution to Social Benefits Schemes Outside Government	-	-	-	97,804	105,628	114,078
2120399	Employer Contribution to Social Security Funds and Schemes	-	-	-	97,804	105,628	114,078
2200000	Use of Goods and Services	2,500,000	2,931,752	3,000,000	3,000,000	3,150,000	3,307,500

2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,250,000	2,220,000	2,250,000	2,250,000	2,362,500	2,480,625
2210301	Travel - Airline, Bus etc	500,000	470,000	500,000	500,000	525,000	551,250
2210302	Accommodation -Domestic Travel	1,750,000	1,750,000	1,750,000	1,750,000	1,837,500	1,929,375
2210700	Training Expenses	250,000	711,752	750,000	750,000	787,500	826,875
2210701	Travel Allowances	-	-	-	750,000	787,500	826,875
2210711	Tuition Fees	250,000	711,752	750,000	-	-	-

Prog1	P0201: General Administration, Planning and Support Services						
P1SP4	SP020104: Human Resource and Administration						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	74,860,295	47,583,788	95,886,211	84,167,992	88,376,392	92,795,211
2110100	Basic Salaries Permanent Employees	58,392,675	26,156,176	79,418,591	49,577,840	52,056,732	54,659,569
2110101	Salaries & Wages - Civil Servants	-	-	-	49,577,840	52,056,732	54,659,569
2110105	Salaries & Wages - County Assembly	58,392,675	26,156,176	79,418,591	-	-	-
2110300	Personal Allowance Paid as Part of Salary	16,467,620	17,138,033	16,467,620	19,776,380	20,765,199	21,803,459
2110301	House Allowance	11,444,620	12,419,377	11,444,620	12,815,380	13,456,149	14,128,956
2110314	Transport Allowance	4,664,000	4,127,656	4,664,000	6,584,000	6,913,200	7,258,860
2110320	Leave Allowance	359,000	591,000	359,000	377,000	395,850	415,643
2110400	Personal Allowance Paid as Reimbursements	-	331,191	-	2,000,000	2,100,000	2,205,000
2110401	Refund of Medical Expenses - Outpatient	-	-	-	2,000,000	2,100,000	2,205,000
2110402	Refund of Medical Expenses - Inpatient	-	273,191	-	-	-	-
2110403	Refund of Medical Expenses - Ex-Gratia	-	58,000	-	-	-	-
2120000	Social Contribution	-	3,958,388	-	12,813,772	13,454,461	14,127,184
2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	11,900,374	12,495,393	13,120,162
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	632,880	664,524	697,750
2120103	Employer Contribution to Staff Pension Schemes	-	-	-	11,253,194	11,815,854	12,406,646
2120199	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	14,300	15,015	15,766

2120300	Employer Contribution to Social Benefits Schemes Outside Government	-	3,958,388	-	913,398	959,068	1,007,021
2120399	Employer Contribution to Social Security Funds and Schemes	-	3,958,388	-	913,398	959,068	1,007,021
2200000	Use of Goods and Services	31,384,926	68,540,528	29,183,676	83,780,000	87,969,000	92,367,450
2210200	Communication, Supplies and Services	2,980,000	2,367,001	2,980,000	2,980,000	3,129,000	3,285,450
2210201	Telephone Services	2,980,000	2,367,001	2,980,000	2,980,000	3,129,000	3,285,450
2210300	Domestic Travel, Subsistence and Other Transportation Costs	16,110,000	12,945,849	13,000,000	22,100,000	23,205,000	24,365,250
2210301	Travel - Airline, Bus etc	1,800,000	1,799,349	1,800,000	1,800,000	1,890,000	1,984,500
2210302	Accommodation -Domestic Travel	6,300,000	6,291,400	6,300,000	6,300,000	6,615,000	6,945,750
2210303	Daily Subsistence Allowance	8,010,000	4,855,100	4,900,000	14,000,000	14,700,000	15,435,000
2210700	Training Expenses	2,500,000	2,657,966	2,700,000	2,700,000	2,835,000	2,976,750
2210711	Tuition Fees	2,500,000	2,657,966	2,700,000	2,700,000	2,835,000	2,976,750
2210900	Insurance Costs	-	45,062,058	-	50,000,000	52,500,000	55,125,000
2210910	Medical Insurance	-	45,062,058	-	50,000,000	52,500,000	55,125,000
2211100	General Office Supplies and Services	7,999,996	5,507,654	7,999,996	6,000,000	6,300,000	6,615,000
2211103	Sanitary and Cleaning Materials Supplies	7,999,996	5,507,654	7,999,996	6,000,000	6,300,000	6,615,000
2211300	Other Operating Expenses	1,794,930	-	2,503,680	-	-	-
2211399	Other Operating Expenses	1,794,930	-	2,503,680	-	-	-
2700000	Social Benefits	-	18,793,877	-	-	-	-
2710100	Government Pension/Retirement Benefits	-	18,793,877	-	-	-	-
2710102	Gratuity - Civil Servants	-	13,781,746	-	-	-	-
2710115	Refund Ex-Gratia and Other Service Gratuities	-	5,012,131	-	-	-	-

Prog1	P0201: General Administration, Planning and Support Services						
P1SP5	SP020105: Supply Chain Management Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	5,188,160	7,052,895	5,188,160	6,972,000	7,320,600	7,686,630
2110100	Basic Salaries Permanent Employees	3,722,160	5,091,395	3,722,160	4,184,120	4,393,326	4,612,992
2110105	Salaries & Wages - County Assembly	3,722,160	5,091,395	3,722,160	4,184,120	4,393,326	4,612,992
2110300	Personal Allowance Paid as Part of Salary	1,466,000	1,961,500	1,466,000	1,802,000	1,892,100	1,986,705
2110301	House Allowance	1,020,000	1,355,000	1,020,000	1,244,000	1,306,200	1,371,510
2110314	Transport Allowance	424,000	575,000	424,000	536,000	562,800	590,940

2110320	Leave Allowance	22,000	31,500	22,000	22,000	23,100	24,255
2120000	Social Contribution	-	-	-	985,880	1,035,174	1,086,933
	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	904,458	949,681	997,165
	Employer Contribution to Compulsory National Social Security Fund	-	-	-	87,840	92,232	96,844
2120101	Employer Contribution to Staff Pension Schemes	-	-	-	814,218	854,929	897,675
	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	2,400	2,520	2,646
2120199		-	-	-			
	Employer Contribution to Social Benefits Schemes Outside Government	-	-	-	81,422	85,493	89,768
2120300							
	Employer Contribution to Social Security Funds and Schemes	-	-	-	81,422	85,493	89,768
2120399							
2200000	Use of Goods and Services	2,400,000	2,107,200	2,400,000	2,400,000	2,520,000	2,646,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,800,000	1,507,200	1,800,000	1,400,000	1,470,000	1,543,500
2210301	Travel - Airline, Bus etc	400,000	400,000	400,000	400,000	420,000	441,000
2210302	Accommodation -Domestic Travel	1,400,000	1,107,200	1,400,000	1,000,000	1,050,000	1,102,500
2210700	Training Expenses	600,000	600,000	600,000	1,000,000	1,050,000	1,102,500
2210711	Tuition Fees	600,000	600,000	600,000	-	-	-
2210799	Training Expenses-Other	-	-	-	1,000,000	1,050,000	1,102,500

Prog2	P0202: Legislation and Oversight Services						
P2SP1	SP020201: Legislation and Oversight						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	101,328,084	89,151,396	101,328,084	104,318,122	109,534,028	115,010,730
2110100	Basic Salaries Permanent Employees	63,734,124	54,854,144	63,734,124	63,734,124	66,920,830	70,266,872
2110105	Salaries & Wages - County Assembly	63,734,124	54,854,144	63,734,124	63,734,124	66,920,830	70,266,872
2110300	Personal Allowance Paid as Part of Salary	34,833,960	32,055,752	34,833,960	34,833,960	36,575,658	38,404,441
2110301	House Allowance	27,600,000	24,839,999	27,600,000	27,600,000	28,980,000	30,429,000
2110314	Transport Allowance	7,233,960	7,076,753	7,233,960	7,233,960	7,595,658	7,975,441
2110320	Leave Allowance	-	139,000	-	-	-	-
2110400	Personal Allowance Paid as Reimbursements	2,760,000	2,241,500	2,760,000	2,760,000	2,898,000	3,042,900
2110405	Telephone Allowance	2,760,000	2,241,500	2,760,000	2,760,000	2,898,000	3,042,900
2120000	Social Contribution	-	-	-	2,990,038	3,139,540	3,296,517

2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	1,219,920	1,280,916	1,344,962
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	1,192,320	1,251,936	1,314,533
2120199	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	27,600	28,980	30,429
2120300	Employer Contribution to Social Benefits Schemes Outside Government	-	-	-	1,770,118	1,858,624	1,951,555
2120399	Employer Contribution to Social Security Funds and Schemes	-	-	-	1,770,118	1,858,624	1,951,555
2200000	Use of Goods and Services	17,563,277	139,367,447	17,563,277	38,652,184	40,584,793	42,614,033
2210200	Communication, Supplies and Services	-	2,888,700	-	-	-	-
2210202	Internet Connections	-	2,888,700	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	14,690,000	27,448,480	14,690,000	20,000,000	21,000,000	22,050,000
2210301	Travel - Airline, Bus etc	2,820,000	899,480	2,820,000	5,000,000	5,250,000	5,512,500
2210302	Accommodation -Domestic Travel	9,870,000	9,454,900	9,870,000	15,000,000	15,750,000	16,537,500
2210303	Daily Subsistence Allowance	2,000,000	17,094,100	2,000,000	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	-	7,883,652	-	-	-	-
2210504	Advertising & Publicity	-	7,883,652	-	-	-	-
2210700	Training Expenses	-	19,140,238	-	-	-	-
2210702	Remuneration of Instructors and Contract Based Training Services	-	18,099,778	-	-	-	-
2210711	Tuition Fees	-	1,040,460	-	-	-	-
2210800	Hospitality Supplies and Services	2,873,277	6,889,720	2,873,277	2,000,000	2,100,000	2,205,000
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	2,873,277	6,889,720	2,873,277	2,000,000	2,100,000	2,205,000
2210900	Insurance Costs	-	1,293,642	-	-	-	-
2210904	Motor Vehicle Insurance	-	1,293,642	-	-	-	-
2211000	Specialised Materials and Supplies	-	6,113,796	-	-	-	-
2211016	Purchase of Uniforms & Clothing -Staff	-	6,113,796	-	-	-	-
2211100	General Office Supplies and Services	-	10,135,883	-	-	-	-
2211101	General Office Supplies	-	10,135,883	-	-	-	-
2211200	Fuel, Oil and Lubricants	-	5,522,054	-	-	-	-
2211201	Refined Fuels and Lubricants for Transport	-	5,522,054	-	-	-	-

2211300	Other Operating Expenses	-	34,713,943	-	-	-	-
2211301	Bank Service Commission and Charges	-	435,280	-	-	-	-
2211305	Contracted Guards & Cleaning Services	-	5,884,543	-	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	497,050	-	-	-	-
2211308	Legal Fees, Arbitration and Compensation Payments	-	17,936,753	-	-	-	-
2211399	Other Operating Expenses	-	9,960,317	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	16,652,178	-	16,652,184	17,484,793	18,359,033
2220101	Maintenance Motor Vehicles	-	16,652,178	-	16,652,184	17,484,793	18,359,033
2220200	Routine Maintenance - Other Assets	-	685,161	-	-	-	-
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	110,925	-	-	-	-
2220202	Maintenance of Office Furniture & Equipment	-	42,850	-	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	-	232,670	-	-	-	-
2220210	Maintenance of Computers, Software and Networks	-	298,716	-	-	-	-
2700000	Social Benefits	-	-	-	16,988,179	17,837,588	18,729,467
2710100	Government Pension/Retirement Benefits	-	-	-	16,988,179	17,837,588	18,729,467
2710102	Gratuity - Civil Servants	-	-	-	16,988,179	17,837,588	18,729,467
3100000	Acquisition of Non-Financial Assets	-	13,629,102	-	-	-	-
3111000	Purchase of Office Furniture/General Equipment	-	13,629,102	-	-	-	-
3111001	Purchase of Office Furniture/General Equipment	-	5,432,902	-	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	-	8,196,200	-	-	-	-

Prog2	P0202: Legislation and Oversight Services						
P2SP2	SP020202: Policy (Office of Speaker)						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	23,825,577	17,679,728	24,325,577	25,684,138	26,968,345	28,316,762
2110100	Basic Salaries Permanent Employees	13,447,812	10,705,051	13,447,812	13,447,812	14,120,203	14,826,213
2110105	Salaries & Wages - County Assembly	13,447,812	10,705,051	13,447,812	13,447,812	14,120,203	14,826,213

2110300	Personal Allowance Paid as Part of Salary	10,101,765	6,699,177	10,601,765	11,336,761	11,903,599	12,498,779
2110301	House Allowance	3,070,500	1,679,920	3,070,500	3,070,500	3,224,025	3,385,226
2110309	Special Duty Allowance	-	-	-	1,980,000	2,079,000	2,182,950
2110314	Transport Allowance	481,261	557,260	481,261	481,261	505,324	530,590
2110320	Leave Allowance	28,000	-	28,000	28,000	29,400	30,870
2110325	Car Maintenance Allowance	362,004	362,000	362,004	-	-	-
2110328	Assembly Attendance Allowance	6,160,000	4,099,997	6,660,000	5,777,000	6,065,850	6,369,143
2110400	Personal Allowance Paid as Reimbursements	276,000	275,500	276,000	276,000	289,800	304,290
2110405	Telephone Allowance	276,000	275,500	276,000	276,000	289,800	304,290
2120000	Social Contribution	-	-	-	623,565	654,743	687,480
2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	264,600	277,830	291,722
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	259,200	272,160	285,768
2120199	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	5,400	5,670	5,954
2120300	Employer Contribution to Social Benefits Schemes Outside Government	-	-	-	358,965	376,913	395,759
2120399	Employer Contribution to Social Security Funds and Schemes	-	-	-	358,965	376,913	395,759
2200000	Use of Goods and Services	13,220,000	16,383,758	13,220,000	16,522,004	17,348,104	18,215,509
2210200	Communication, Supplies and Services	-	12,550	-	100,000	105,000	110,250
2210203	Courier & Postal Services	-	12,550	-	100,000	105,000	110,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	7,060,000	6,955,992	7,060,000	7,060,000	7,413,000	7,783,650
2210301	Travel - Airline, Bus etc	560,000	545,492	560,000	560,000	588,000	617,400
2210302	Accommodation -Domestic Travel	6,500,000	6,410,500	6,500,000	6,500,000	6,825,000	7,166,250
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	3,888,116	-	5,000,000	5,250,000	5,512,500
2210402	Accommodation -international Travel	-	3,888,116	-	5,000,000	5,250,000	5,512,500
2210800	Hospitality Supplies and Services	4,200,000	3,780,000	4,200,000	4,000,000	4,200,000	4,410,000
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	4,200,000	3,780,000	4,200,000	4,000,000	4,200,000	4,410,000
2211300	Other Operating Expenses	1,960,000	1,747,100	1,960,000	-	-	-
2211320	Committee Meetings	1,960,000	1,747,100	1,960,000	-	-	-

2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	362,004	380,104	399,109
2220101	Maintenance Motor Vehicles	-	-	-	362,004	380,104	399,109
2700000	Social Benefits	-	878,451	-	4,168,822	4,377,263	4,596,126
2710100	Government Pension/Retirement Benefits	-	878,451	-	4,168,822	4,377,263	4,596,126
2710103	Gratuity Members of County Assembly	-	-	-	4,168,822	4,377,263	4,596,126
2710115	Refund Ex-Gratia and Other Service Gratuities	-	878,451	-	-	-	-

Prog2	P0202: Legislation and Oversight Services						
P2SP3	SP020203: Committee Service						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	44,380,600	26,043,775	54,088,000	40,130,664	42,137,197	44,244,057
2110300	Personal Allowance Paid as Part of Salary	44,380,600	26,043,775	54,088,000	40,130,664	42,137,197	44,244,057
2110309	Special Duty Allowance	-	-	-	40,130,664	42,137,197	44,244,057
2110328	Assembly Attendance Allowance	44,380,600	26,043,775	54,088,000	-	-	-
2200000	Use of Goods and Services	111,429,650	104,721,112	98,429,650	100,000,000	105,000,000	110,250,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	80,000,000	74,844,300	74,000,000	80,000,000	84,000,000	88,200,000
2210301	Travel - Airline, Bus etc	8,000,000	7,887,192	8,000,000	8,000,000	8,400,000	8,820,000
2210302	Accommodation -Domestic Travel	72,000,000	66,957,108	66,000,000	72,000,000	75,600,000	79,380,000
2210400	Foreign Travel, Subsistence and other Transportation Costs	31,429,650	29,876,812	24,429,650	20,000,000	21,000,000	22,050,000
2210402	Accommodation -international Travel	-	29,876,812	-	-	-	-
2210403	Daily Subsistence Allowance	31,429,650	-	24,429,650	20,000,000	21,000,000	22,050,000

Prog2	P0202: Legislation and Oversight Services						
P2SP4	SP020204: Representation and Public Participation						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	30,600,384	31,483,667	30,600,384	45,791,783	48,081,372	50,485,441
2110100	Basic Salaries Permanent Employees	30,600,384	31,483,667	30,600,384	30,600,384	32,130,403	33,736,923
2110105	Salaries & Wages - County Assembly	30,600,384	31,483,667	30,600,384	30,600,384	32,130,403	33,736,923

2110300	Personal Allowance Paid as Part of Salary	-	-	-	10,913,964	11,459,662	12,032,645
2110301	House Allowance	-	-	-	10,913,964	11,459,662	12,032,645
2120000	Social Contribution	-	-	-	4,277,435	4,491,307	4,715,872
2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	3,654,720	3,837,456	4,029,329
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	3,654,720	3,837,456	4,029,329
2120300	Employer Contribution to Social Benefits Schemes Outside Government	-	-	-	622,715	653,851	686,543
2120399	Employer Contribution to Social Security Funds and Schemes	-	-	-	622,715	653,851	686,543
2200000	Use of Goods and Services	59,886,022	46,209,600	65,646,022	45,495,240	47,770,002	50,158,502
2210600	Rental of Produced Assets	5,950,000	4,941,050	9,870,000	9,870,000	10,363,500	10,881,675
2210603	Rents & Rate Non- Residential	5,950,000	4,941,050	9,870,000	9,870,000	10,363,500	10,881,675
2211300	Other Operating Expenses	53,936,022	41,268,550	55,776,022	35,625,240	37,406,502	39,276,827
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	2,000,000	2,100,000	2,205,000
2211320	Committee Meetings	35,447,272	27,504,470	41,207,272	22,960,000	24,108,000	25,313,400
2211399	Other Operating Expenses	18,488,750	13,764,080	14,568,750	10,665,240	11,198,502	11,758,427
2700000	Social Benefits	-	-	-	9,486,119	9,960,425	10,458,446
2710100	Government Pension/Retirement Benefits	-	-	-	9,486,119	9,960,425	10,458,446
2710102	Gratuity - Civil Servants	-	-	-	9,486,119	9,960,425	10,458,446

List of Development Projects

S/No.	Project Description	Ward	Total Amount
1	Construction of County Assembly Building	Countywide	100,000,000
	Total Amount		100,000,000

5. COUNTY PUBLIC SERVICE BOARD.

Part A: Vision

A responsive and performance driven county public service board.

Part B: Mission

To attract, retain, and transform County Public Service for improved service delivery.

Part C: Strategic Overview and Context for Budget Intervention

Kisumu County Public Service Board (PSB) is an independent institution established in terms of Article 235(1) of the Kenyan Constitution and given effect by Sections 56 and 57 of the County Governments Act. The Article provides for a County Public Service Board in each county with control over the County Public Service. The County Public Service Board has the responsibility of ensuring that the County Public Service has adequate, skilled and competent personnel.

In order to achieve its mission, the board needs to have well trained and motivated staff, a conducive working environment with the necessary utilities and office equipment. The Board also needs to sensitize the County Public Service on the Principles and Values of Public Service, as well as monitor and enhance performance of the county staff. There is also need for networking and partnerships, stakeholder engagement aimed at improving the Kisumu County Public Service, hence the need for adequate budget allocation. Adequate budget is also needed to develop relevant policies and guidelines necessary for attracting, retaining and transforming the County Public Service for improved service delivery.

In the Financial Year 2025/2026, the Board will focus on the following strategic objectives:

- To promote operational efficiency of the board
- To develop systems and policies for effective HR Management
- To enhance use of ICT
- To develop performance management systems for enhancing competencies in the public service
- To promote national values and principles of public service
- To strengthen networking and partnerships with stakeholders

Part D: Programmes and their objectives:

P1. The development of human resources in Kisumu County

Objective: To establish and continuously develop a human resource that will deliver effective and efficient services and make Kisumu County Public Service the champion of excellent public service delivery in Kenya.

Part E: Summary of Programme Outputs and Key Performance Indicators

PROGRAMME 1: ADMINISTRATION OF HUMAN RESOURCES IN KISUMU COUNTY

SUB PROGRAMME 1: INSTITUTIONAL CAPACITY

Key Activities	Key Outputs	Key Performance Indicators	Targets	Targets	Targets
			2025/2026	2026/2027	2027/2028
Fill vacant positions in county public service (Advertising, Screening, shortlisting & interviewing)	Optimum staffing levels achieved as per approved staff establishment	No. of vacant positions filled			
Prepare Annual Report for submission to the County Assembly	Reports prepared	Timely submission of reports/ No of reports	1		
Hold quarterly review meetings to assess board's progress on planned activities	No. of quarterly review meetings held	No. of review meeting reports/recommendations implemented	4		
Facilitate/review development of Job description for departments	Job descriptions developed and approved	No. of staff with approved job descriptions			
Facilitate pre-retirement trainings	Pre-retirement trainings facilitated	No. of employees prepared for retirement			
Implement recommendation of baseline survey results	Baseline survey implemented	No of recommendations implemented			
Sensitize the public service on National Values and Principles as referred to in Articles 10 and 232	Public service Sensitized	No of people sensitized			

Monitor and evaluate compliance with National Values and Principles as referred to in Articles 10 and 232	Compliance monitored and evaluated	Monitoring and evaluation report	1		
Prepare and submit regular Reports on promotion of National Values and Principles to the CA	Regular reports submitted	Timely submission of reports	1		
Subscribe for membership to relevant professional institutions e.g. IHRM, ICPAK, ICPSK, KISM, ISACA, IIA, LSK, KVB etc	Subscriptions to relevant institutions done	Number of associations subscribed to	8		
Procure communications, supplies and services	Communication, supplies and services procured	Quantity/value of communication supplies and services procured	1		
Purchase office tools, furniture and equipment	Office tools, furniture and equipment purchased	Quantity of office tools, furniture and equipment purchased			
Organize for trainings, conferences, seminars for staff for continuous development	No. of trainings, conferences & seminars organized	No. of members/staff benefiting from the organized trainings. Conferences & seminars	35		
Procure fuel, oil and lubricants	Fuel, oil and lubricants procured	No. of vehicles fuelled in the entire year	3		
Repair, Maintenance & Insurance of motor vehicles	Repairs & maintenance done	No. of vehicles repaired/maintained & insured	3		

Procure utilities, internet, supplies and services	Utility, supplies and services procured	No of staff/members accessing services	35		
SUB PROGRAMME 2: ENHANCING PERFORMANCE					
Key Activities	Key Outputs	Key Performance Indicators	Targets	Targets	Targets
Monitor and evaluate implementation of performance contracts and staff appraisals	Performance management system monitored and evaluated	Monitoring and evaluation report on performance management system	1		
Undertake staff confirmations	Motivated staff	No of staff confirmed			
Undertake staff promotions	Motivated staff	No of staff promoted			
Undertake staff re-designation/	Enhanced performance	No. of staff re-designated & with enhanced performance			
SUB PROGRAMME 3: NETWORKING AND PARTNERSHIPS					
Key Activities	Key Outputs	Key Performance Indicators	Targets	Targets	Targets
Conduct networking and partnership forums	Improved collaboration and networking with partners	Partnership and networking forums report	1		
Sign MOUs with partners	Board receiving support from partners	No of MOUs signed	4		
Monitor and evaluate partnership and networking programs	Partnership and networking programs monitored and evaluated	M&E Report	1		

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P01: County Public Service Board	45,853,535	-	37,120,379	24,159,674	25,367,658	26,636,041
Total Expenditure	45,853,535	-	37,120,379	24,159,674	25,367,658	26,636,041

5075 COUNTY PUBLIC SERVICE BOARD							
		<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	42,997,535	-	33,892,445	21,699,674	22,784,658	23,923,891
22	Goods and Services	38,309,476	-	30,847,627	19,411,874	20,382,468	21,401,591
27	Social Benefits	4,688,059	-	3,044,818	2,287,800	2,402,190	2,522,300
	Capital Expenditure	2,856,000	-	3,227,934	2,460,000	2,583,000	2,712,150
31	Acquisition of Non-Financial Assets	2,856,000	-	3,227,934	2,460,000	2,583,000	2,712,150
	Total Expenditure	45,853,535	-	37,120,379	24,159,674	25,367,658	26,636,041

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Operations & Maintenance	45,853,535	-	37,120,379	24,159,674	100.00
Total	45,853,535	-	37,120,379	24,159,674	100

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

P01: County Public Service Board						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP0101: Enhancing Board Performance	1,260,000	-	5,137,314	2,290,600	2,405,130	2,525,387
SP0102: Institutional Capacity	43,123,535	-	30,583,065	20,919,174	21,965,133	23,063,389
SP0103: Networking & Partnership	1,470,000	-	1,400,000	949,900	997,395	1,047,265
Total Programme Expenditure	45,853,535	-	37,120,379	24,159,674	25,367,658	26,636,041

P01: County Public Service Board							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	42,997,535	-	33,892,445	21,699,674	22,784,658	23,923,891
22	Goods and Services	38,309,476	-	30,847,627	19,411,874	20,382,468	21,401,591

27	Social Benefits	4,688,059	-	3,044,818	2,287,800	2,402,190	2,522,300
	Capital Expenditure	2,856,000	-	3,227,934	2,460,000	2,583,000	2,712,150
31	Acquisition of Non-Financial Assets	2,856,000	-	3,227,934	2,460,000	2,583,000	2,712,150
	Total Expenditure	45,853,535	-	37,120,379	24,159,674	25,367,658	26,636,041

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	45,853,535	-	37,120,379	24,159,674	100.00
Development	-	-	-	-	0.00
Total	45,853,535	-	37,120,379	24,159,674	100

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

P01: County Public Service Board							
SP0101: Enhancing Board Performance							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	1,260,000	-	3,937,314	2,290,600	2,405,130	2,525,387	
22 Goods and Services	1,260,000	-	3,937,314	2,290,600	2,405,130	2,525,387	
Total Expenditure	1,260,000	-	5,137,314	2,290,600	2,405,130	2,525,387	

P01: County Public Service Board							
SP0102: Institutional Capacity							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	40,267,535	-	28,555,131	18,459,174	19,382,133	20,351,239	
22 Goods and Services	35,579,476	-	25,510,313	16,171,374	16,979,943	17,828,940	
27 Social Benefits	4,688,059	-	3,044,818	2,287,800	2,402,190	2,522,300	
Capital Expenditure	2,856,000	-	2,027,934	2,460,000	2,583,000	2,712,150	
31 Acquisition of Non-Financial Assets	2,856,000	-	2,027,934	2,460,000	2,583,000	2,712,150	
Total Expenditure	43,123,535	-	30,583,065	20,919,174	21,965,133	23,063,389	

	P01: County Public Service Board						
	SP0103: Networking & Partnership						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	1,470,000	-	1,400,000	949,900	997,395	1,047,265
22	Goods and Services	1,470,000	-	1,400,000	949,900	997,395	1,047,265
	Total Expenditure	1,470,000	-	1,400,000	949,900	997,395	1,047,265

Part I: Classification by Vote, Head and Item

Prog1	P01: County Public Service Board						
P1SP1	SP0101: Enhancing Board Performance						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	1,260,000	-	3,937,314	2,290,600	2,405,130	2,525,387
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,260,000	-	3,937,314	1,090,600	1,145,130	1,202,387
2210301	Travel - Airline, Bus etc	1,260,000	-	328,000	385,000	404,250	424,463
2210303	Daily Subsistence Allowance	-	-	3,609,314	705,600	740,880	777,924
2211300	Other Operating Expenses	-	-	-	1,200,000	1,260,000	1,323,000
2211310	Contracted Professional Services	-	-	-	1,200,000	1,260,000	1,323,000
3100000	Acquisition of Non-Financial Assets	-	-	1,200,000			
3111000	Purchase of Office Furniture/General Equipment	-	-	1,200,000			
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	1,200,000			

Prog1	P01: County Public Service Board						
P1SP2	SP0102: Institutional Capacity						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	35,579,476	-	25,510,313	16,171,374	16,979,943	17,828,940

2210100	Utilities Supplies and Services	252,000	-	80,000	148,069	155,472	163,246
2210101	Electricity	126,000	-	-	64,069	67,272	70,636
2210102	Water & Sewerage	126,000	-	80,000	84,000	88,200	92,610
2210200	Communication, Supplies and Services	147,000	-	40,000	625,000	656,250	689,063
2210201	Telephone Services	126,000	-	20,000	120,000	126,000	132,300
2210202	Internet Connections	-	-	-	485,000	509,250	534,713
2210203	Courier & Postal Services	21,000	-	20,000	20,000	21,000	22,050
2210300	Domestic Travel, Subsistence and Other Transportation Costs	8,067,134	-	5,982,985	5,097,900	5,352,795	5,620,435
2210301	Travel - Airline, Bus etc	2,966,234	-	1,174,985	1,190,000	1,249,500	1,311,975
2210303	Daily Subsistence Allowance	5,100,900	-	4,808,000	3,907,900	4,103,295	4,308,460
2210400	Foreign Travel, Subsistence and other Transportation Costs	6,182,442	-	2,677,081	-	-	-
2210401	Travel - Airline, Bus etc	1,732,500	-	159,817	-	-	-
2210403	Daily Subsistence Allowance	4,449,942	-	2,517,264	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	2,856,000	-	596,240	1,399,800	1,469,790	1,543,280
2210502	Publishing & Printing services	336,000	-	23,200	300,000	315,000	330,750
2210503	Subscriptions - Newspaper & Magazines	-	-	-	28,800	30,240	31,752
2210504	Advertising & Publicity	2,520,000	-	573,040	1,071,000	1,124,550	1,180,778
2210700	Training Expenses	1,764,000	-	1,680,000	2,561,940	2,690,037	2,824,539
2210711	Tuition Fees	1,764,000	-	1,680,000	2,561,940	2,690,037	2,824,539
2210800	Hospitality Supplies and Services	5,502,462	-	5,318,163	2,223,665	2,334,848	2,451,591
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	3,255,000	-	3,177,723	1,115,665	1,171,448	1,230,021
2210802	Board Committee, Conferences and Seminars	2,247,462	-	2,140,440	1,108,000	1,163,400	1,221,570
2211100	General Office Supplies and Services	2,188,200	-	1,035,957	930,000	976,500	1,025,325
2211101	General Office Supplies	1,260,000	-	642,640	600,000	630,000	661,500
2211102	Supplies and Accessories for Computers and Printers	840,000	-	309,317	250,000	262,500	275,625
2211103	Sanitary and Cleaning Materials Supplies	88,200	-	84,000	80,000	84,000	88,200
2211200	Fuel, Oil and Lubricants	1,481,550	-	1,372,805	864,000	907,200	952,560
2211201	Refined Fuels and Lubricants for Transport	1,481,550	-	1,372,805	864,000	907,200	952,560
2211300	Other Operating Expenses	4,912,688	-	5,002,110	471,000	494,550	519,278
2211305	Contracted Guards & Cleaning Services	1,596,000	-	1,507,000	-	-	-

2211306	Membership fees & subscriptions to Professional/Other Bodies	481,688	-	578,750	471,000	494,550	519,278
2211310	Contracted Professional Services	2,625,000	-	2,900,000	-	-	-
2211399	Other Operating Expenses	210,000	-	16,360	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,512,000	-	1,440,000	1,500,000	1,575,000	1,653,750
2220101	Maintenance Motor Vehicles	1,512,000	-	1,440,000	1,500,000	1,575,000	1,653,750
2220200	Routine Maintenance - Other Assets	714,000	-	284,972	350,000	367,500	385,875
2220202	Maintenance of Office Furniture & Equipment	210,000	-	133,052	50,000	52,500	55,125
2220205	Maintenance of Buildings and Stations Non-Residential	315,000	-	64,000	200,000	210,000	220,500
2220210	Maintenance of Computers, Software and Networks	189,000	-	87,920	100,000	105,000	110,250
2700000	Social Benefits	4,688,059	-	3,044,818	2,287,800	2,402,190	2,522,300
2710100	Government Pension/Retirement Benefits	4,688,059	-	3,044,818	2,287,800	2,402,190	2,522,300
2710102	Gratuity - Civil Servants	4,688,059	-	3,044,818	2,287,800	2,402,190	2,522,300
3100000	Acquisition of Non-Financial Assets	2,856,000	-	2,027,934	2,460,000	2,583,000	2,712,150
3111000	Purchase of Office Furniture/General Equipment	2,856,000	-	2,027,934	2,460,000	2,583,000	2,712,150
3111001	Purchase of Office Furniture/General Equipment	420,000	-	309,700	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	1,260,000	-	599,800	2,460,000	2,583,000	2,712,150
3111009	Purchase of other Office Equipment	1,176,000	-	1,118,434	-	-	-

Prog1	P01: County Public Service Board						
P1SP3	SP0103: Networking & Partnership						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	1,470,000	-	1,400,000	949,900	997,395	1,047,265
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	949,900	997,395	1,047,265
2210502	Publishing & Printing services	-	-	-	949,900	997,395	1,047,265
2210800	Hospitality Supplies and Services	1,470,000	-	1,400,000	-	-	-
2210802	Board Committee, Conferences and Seminars	1,470,000	-	1,400,000	-	-	-

6. EDUCATION, TECHNICAL TRAINING, INNOVATION & SOCIAL SERVICES

Part A: Vision

To be a department that promotes quality foundational Education, Technical Skills and Social Services through innovation.

Part B: Mission

To provide and coordinate quality Early Childhood Development and Education, Technical Training and Social Services for the prosperity of the people of Kisumu County.

Part C: Strategic Overview and context for Budget Intervention

The department has two directorates namely; Directorate of Early Childhood Development Education (ECDE), and Directorate of Technical Training, Innovation and Social Services.

Mandate

The Department of Education, Technical Training, Innovation and Social Services is mandated to provide and coordinate quality Early Childhood Development Education, Technical Education, Training and Innovation within the County of Kisumu. The Department is also responsible for providing and managing library services and County halls as well as coordinating social services including PWDs affairs.

Goal

To enhance accessibility of high-quality services for social protection, early childhood education and development, vocational training, library services, and the incubation of innovative ideas.

The functions of the department as stipulated in the Governor's executive order no. 1, 2023 are:

- i. Formulate County policies and legislation on preprimary education and childcare;
- ii. Capacity building of Instructors and ECDE teachers;
- iii. Undertaking advocacy and awareness creation on policies, programs and opportunities;
- iv. Mobilization of financial and other requisite resources;
- v. Provision of quality assurance and standards services;
- vi. Overall supervision and oversight of education programs in ECDE and VTCs;
- vii. Provision of infrastructure, teaching/learning materials and other resources to the County ECDE Centres, County VTCs and home crafts Centres;
- viii. Implementation of national training policies for TVETs and home crafts centers;
- ix. Formulation of County policies and legislation on County Polytechnics;
- x. Promotion of social welfare needs and Inclusivity in the County;

Part D: Programs and their Objectives

S/NO	Programme	Objectives
1.	Early Childhood Education Services	To improve access to quality Early Childhood Development and Education services
2.	Technical Training and Innovation	To improve access to quality Technical Training and Innovation
3.	Social Services	To improve access to social services

Part E: Summary of Programme Outputs and Key performance indicators

Programme Name: Early Childhood Education Services		
Programme Objective: To improve access to quality Early Childhood Development and Education services		
Programme Outcome: Improved access to quality Early Childhood Education services		
Sub Programme	Key Outputs	Key performance indicators
ECDE Infrastructure development	Construction and completion of ECDE classrooms	Numbers of ECDE classrooms completed
ECDE sanitation and hygiene	Construction of Pit latrines and installation of Water tanks	Number of centers whose toilets are constructed
School feeding program	Provision of food items to all learners in all 681 preprimary schools in Kisumu County	No. of schools provided with rice and oil. Percentage Increase in enrollment, Regular attendance
ECDE capitation	Provision of learning materials Per child in 681 ECDE centers	Number of schools supported and recipient children
ECDE personnel	Recruitment of 100 ECDE teachers	Number of ECDE personnel recruited
Capacity building	Training and sensitization of teachers and stakeholders in ECDE	No. of training reports provided
Monitoring of curriculum implementation	School and Teacher assessment	No. of assessment schedules and reports written
Quality assurance and standardization	Registering ECDE centers. Assessing ECDE centers for quality assurance and standards	No. of ECDE centers registered. No. of ECDE centers assessed.
ECDE regulation	ECDE regulation formulation	No. of regulations (1) established
ECDE Creative activities	Conducting Preprimary creative activities from ward, sub county and county levels in Kisumu County	No. of creative activities conducted No of trophies awarded. No of certificates awarded
Promotion of digital learning	Introduction of digital learning at the ECDE level	No. of ECDE centres undertaking digital classes.
Programme Name: Technical Training and Innovation		
Programme Objective: To improve access to quality Technical Training and Innovation		
Programme Outcome: Improved access to quality Technical Training and innovation		
Sub Programme	Key Outputs	Key performance indicators

VTC infrastructure development to include childcare facilities and be friendly to PWD trainees.	Rehabilitation/Renovation of the Existing Vocational Training Centers	No of VTCs renovated/ rehabilitated
	Completion of New VTCs	No. of VTCs constructed and renovation
	Construction of Administrative blocks in VTCs	No. of Administration blocks constructed
	Construction of Modern Workshops	No. of modern workshops constructed
	Establishment of Centre of Vocational Excellence (COVEX) in VTCs.	No. of COVEX in every Sub-County established
Enhance training of youths on necessary technical skills.	Recruitment of 50 VTCs trainers. Capacity Building of Instructors. Introduction of market driven courses. Increase trainees' Enrollment in VTCs. Conduct Annual Graduation Ceremony.	No. of VTC Trainers recruited No. of VTC Trainers trained No. of Market driven courses introduced in the VTCs Percentage increase in trainees' enrollment Number of Graduands attending the graduation ceremony
Capitation	Provision of Tuition Subsidies to VTCs Trainees	Capitation disbursed to eligible VTCs. Number of Instructional Materials procured using Capitation. No. of BoG Staff Salaries paid using capitation. Number of Trainees graduating from VTCs.
Equipment of VTCs	Equipping VTC with modern tools and equipment	No of VTCs equipped with modern tools and equipment. No. of Trainees assessed as competent in usage of equipment
Enhance coordination of sports, drama and symposium for talent development in the VTCs	Promotion of Health and Fitness. Skills Development and Competition. Showcase talent and creativity in various sports and vocational fields Educational Workshops, seminars, and informational sessions for sports personnel	Schedule of physical fitness activities and frequency Number of participants and awardees in skills competition. Sports Calendar execution and number of participation Levels. Number of sports personnel attending workshops and quality of sports.
Strengthening Coordination and	Trainings, Seminars and Workshops for Directorate Staff.	Reports on Number of Trainings Workshops and Seminars attended and impact on job performance.

management of VTC Centres	Quality Audits for monitoring of curriculum implementation. Formation and Inauguration of Boards of Governors. Training of Boards of Governors on roles. Participation in Boards of Governors Meetings. Management training for Centre Managers. Termly Administrative Meetings with Centre Managers.	Number and reports of VTCs assessed for Quality Audits. Number of BOGs formed and Inaugurated. Reports of BOG trainings conducted. Minutes of BoG Meetings Attended. Number and Reports of Centre Managers Trainings conducted. Minutes of meetings with Centre Managers.
Programme Name: Social Protection Services		
Programme Outcome: Improved access to social services		
Sub Programme	Key Outputs	Key performance indicators
Social Protection & Welfare	Psychosocial support	No. of people supported & type of support systems
Social Infrastructure Development & Management	Equipping resource centers	No. of Resource centers equipped
	Completion of community halls	No. of halls completed
Child care and Development	Parenting Skills	No. of beneficiaries supported
	Development of Child protection Policy	No. of policies developed
Library Services	Rehabilitation of library	No. of libraries rehabilitated
	Equipping of Libraries with reading materials	No. of books delivered
PWD Inclusion	Provision of assistive devices	No. of assistive devices sourced No. of PWD assisted
	Policy formulation	No. of policies formulated Existence of TWG
Bursaries and Scholarships	Provision of Scholarships and Bursaries to needy students	No. of scholarship and bursary beneficiaries. Manifests delivered to learning institutions and acknowledged.

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P601: General Administration, Planning and Support Services	18,429,570	14,060,708	31,962,500	583,490,600	612,665,130	643,298,387

P602: Education and Youth Training	496,547,950	49,984,450	445,536,000	675,643,500	709,425,675	744,896,959
P603: Gender, Youth Empowerment and Social Services	-	2,528,800	10,976,000	27,100,000	28,455,000	29,877,750
Total Expenditure	514,977,520	66,573,958	488,474,500	1,286,234,100	1,350,545,805	1,418,073,095

5081 DEPARTMENT OF EDUCATION, HUMAN RESOURCE DEVELOPMENT AND ICT							
		<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
	<i>Economic Classification</i>	<i>2023/2024</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>
	Recurrent Expenditure	380,906,520	44,018,958	360,663,500	1,048,178,100	1,100,587,005	1,155,616,355
21	Compensation of Employees	-	-	-	516,468,100	542,291,505	569,406,080
22	Goods and Services	44,865,520	44,018,958	65,138,500	101,210,000	106,270,500	111,584,025
26	Grants	336,041,000	-	295,525,000	430,500,000	452,025,000	474,626,250
	Capital Expenditure	134,071,000	22,555,000	127,811,000	238,056,000	249,958,800	262,456,740
31	Acquisition of Non-Financial Assets	134,071,000	22,555,000	127,811,000	238,056,000	249,958,800	262,456,740
	Total Expenditure	514,977,520	66,573,958	488,474,500	1,286,234,100	1,350,545,805	1,418,073,095

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	516,468,100	40.15
Operations & Maintenance	514,977,520	66,573,958	488,474,500	434,500,000	33.78
Development	-	-	-	335,266,000	26.07
Total	514,977,520	66,573,958	488,474,500	1,286,234,100	100

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

P601: General Administration, Planning and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates

Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP60101: General Administration	18,429,570	14,060,708	31,962,500	583,490,600	612,665,130	643,298,387
Total Programme Expenditure	18,429,570	14,060,708	31,962,500	583,490,600	612,665,130	643,298,387

P601: General Administration, Planning and Support Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	15,874,570	11,505,708	29,267,500	555,200,600	582,960,630	612,108,662
21	Compensation of Employees	-	-	-	516,468,100	542,291,505	569,406,080
22	Goods and Services	15,874,570	11,505,708	29,267,500	38,732,500	40,669,125	42,702,581
	Capital Expenditure	2,555,000	2,555,000	2,695,000	28,290,000	29,704,500	31,189,725
31	Acquisition of Non-Financial Assets	2,555,000	2,555,000	2,695,000	28,290,000	29,704,500	31,189,725
	Total Expenditure	18,429,570	14,060,708	31,962,500	583,490,600	612,665,130	643,298,387

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	516,468,100	88.51
Operations & Maintenance	18,429,570	14,060,708	31,962,500	42,022,500	7.20
Development	-	-	-	25,000,000	4.28
Total	18,429,570	14,060,708	31,962,500	583,490,600	100

P602: Education and Youth Training						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP60201: ECD Management	361,796,950	47,045,550	336,872,500	475,353,500	499,121,175	524,077,234
SP60202: TVETS	134,751,000	1,265,000	102,401,000	190,000,000	199,500,000	209,475,000

SP60203: Library Services	-	1,673,900	6,262,500	10,290,000	10,804,500	11,344,725
Total Programme Expenditure	496,547,950	49,984,450	445,536,000	675,643,500	709,425,675	744,896,959

P602: Education and Youth Training							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	365,031,950	29,984,450	328,220,000	482,677,500	506,811,375	532,151,944
22	Goods and Services	28,990,950	29,984,450	32,695,000	52,177,500	54,786,375	57,525,694
26	Grants	336,041,000	-	295,525,000	430,500,000	452,025,000	474,626,250
	Capital Expenditure	131,516,000	20,000,000	117,316,000	192,966,000	202,614,300	212,745,015
31	Acquisition of Non-Financial Assets	131,516,000	20,000,000	117,316,000	192,966,000	202,614,300	212,745,015
	Total Expenditure	496,547,950	49,984,450	445,536,000	675,643,500	709,425,675	744,896,959

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	496,547,950	49,984,450	445,536,000	382,177,500	56.56
Development	-	-	-	293,466,000	43.44
Total	496,547,950	49,984,450	445,536,000	675,643,500	100

P603: Gender, Youth Empowerment and Social Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub- Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP60302: Social Services	-	2,528,800	10,976,000	27,100,000	28,455,000	29,877,750
Total Programme Expenditure	-	2,528,800	10,976,000	27,100,000	28,455,000	29,877,750

P603: Gender, Youth Empowerment and Social Services

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	2,528,800	3,176,000	10,300,000	10,815,000	11,355,750
22	Goods and Services	-	2,528,800	3,176,000	10,300,000	10,815,000	11,355,750
	Capital Expenditure	-	-	7,800,000	16,800,000	17,640,000	18,522,000
31	Acquisition of Non-Financial Assets	-	-	7,800,000	16,800,000	17,640,000	18,522,000
	Total Expenditure	-	2,528,800	10,976,000	27,100,000	28,455,000	29,877,750

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	2,528,800	10,976,000	10,300,000	38.01
Development	-	-	-	16,800,000	61.99
Total	-	2,528,800	10,976,000	27,100,000	100

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

<i>P601: General Administration, Planning and Support Services</i>							
<i>SP60101: General Administration</i>							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	15,874,570	11,505,708	29,267,500	555,200,600	582,960,630	612,108,662
21	Compensation of Employees	-	-	-	516,468,100	542,291,505	569,406,080
22	Goods and Services	15,874,570	11,505,708	29,267,500	38,732,500	40,669,125	42,702,581
	Capital Expenditure	2,555,000	2,555,000	2,695,000	28,290,000	29,704,500	31,189,725
31	Acquisition of Non-Financial Assets	2,555,000	2,555,000	2,695,000	28,290,000	29,704,500	31,189,725
	Total Expenditure	18,429,570	14,060,708	31,962,500	583,490,600	612,665,130	643,298,387

P602: Education and Youth Training							
SP60201: ECD Management							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	232,480,950	27,045,550	233,272,500	339,287,500	356,251,875	374,064,469
22	Goods and Services	27,480,950	27,045,550	28,272,500	34,287,500	36,001,875	37,801,969
26	Grants	205,000,000	-	205,000,000	305,000,000	320,250,000	336,262,500
	Capital Expenditure	129,316,000	20,000,000	103,600,000	136,066,000	142,869,300	150,012,765
31	Acquisition of Non-Financial Assets	129,316,000	20,000,000	103,600,000	136,066,000	142,869,300	150,012,765
	Total Expenditure	361,796,950	47,045,550	336,872,500	475,353,500	499,121,175	524,077,234

P602: Education and Youth Training							
SP60202: TVETS							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	132,551,000	1,265,000	92,685,000	133,100,000	139,755,000	146,742,750
22	Goods and Services	1,510,000	1,265,000	2,160,000	7,600,000	7,980,000	8,379,000
26	Grants	131,041,000	-	90,525,000	125,500,000	131,775,000	138,363,750
	Capital Expenditure	2,200,000	-	9,716,000	56,900,000	59,745,000	62,732,250
31	Acquisition of Non-Financial Assets	2,200,000	-	9,716,000	56,900,000	59,745,000	62,732,250
	Total Expenditure	134,751,000	1,265,000	102,401,000	190,000,000	199,500,000	209,475,000

P602: Education and Youth Training							
SP60203: Library Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	1,673,900	2,262,500	10,290,000	10,804,500	11,344,725
22	Goods and Services	-	1,673,900	2,262,500	10,290,000	10,804,500	11,344,725

	Capital Expenditure	-	-	4,000,000	-	-	-
31	Acquisition of Non-Financial Assets	-	-	4,000,000	-	-	-
	Total Expenditure	-	1,673,900	6,262,500	10,290,000	10,804,500	11,344,725

P603: Gender, Youth Empowerment and Social Services							
SP60302: Social Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	2,528,800	3,176,000	10,300,000	10,815,000	11,355,750
22	Goods and Services	-	2,528,800	3,176,000	10,300,000	10,815,000	11,355,750
	Capital Expenditure	-	-	7,800,000	16,800,000	17,640,000	18,522,000
31	Acquisition of Non-Financial Assets	-	-	7,800,000	16,800,000	17,640,000	18,522,000
	Total Expenditure	-	2,528,800	10,976,000	27,100,000	28,455,000	29,877,750

Part I: Classification by Vote, Head and Item

Prog1	P601: General Administration, Planning and Support Services						
P1SP1	SP60101: General Administration						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	-	-	-	516,468,100	542,291,505	569,406,080
2110100	Basic Salaries Permanent Employees	-	-	-	516,468,100	542,291,505	569,406,080
2110101	Salaries & Wages - Civil Servants	-	-	-	516,468,100	542,291,505	569,406,080
2200000	Use of Goods and Services	15,874,570	11,505,708	29,267,500	38,732,500	40,669,125	42,702,581
2210200	Communication, Supplies and Services	159,000	53,000	210,000	210,000	220,500	231,525
2210201	Telephone Services	159,000	53,000	210,000	210,000	220,500	231,525
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,210,597	747,750	1,526,000	1,650,000	1,732,500	1,819,125
2210301	Travel - Airline, Bus etc	232,597	105,350	350,000	350,000	367,500	385,875
2210302	Accommodation -Domestic Travel	480,000	369,400	630,000	600,000	630,000	661,500

2210303	Daily Subsistence Allowance	498,000	273,000	546,000	700,000	735,000	771,750
2210400	Foreign Travel, Subsistence and other Transportation Costs	270,015	270,000	1,120,000	759,500	797,475	837,349
2210401	Travel - Airline, Bus etc	7,000	7,000	420,000	350,000	367,500	385,875
2210402	Accommodation - international Travel	263,015	263,000	700,000	409,500	429,975	451,474
2210500	Printing, Advertising and Information Supplies and Services	92,000	92,000	500,000	500,000	525,000	551,250
2210502	Publishing & Printing services	-	-	250,000	250,000	262,500	275,625
2210504	Advertising & Publicity	92,000	92,000	250,000	250,000	262,500	275,625
2210600	Rental of Produced Assets	-	-	-	100,000	105,000	110,250
2210604	Hire of Transport	-	-	-	100,000	105,000	110,250
2210800	Hospitality Supplies and Services	1,698,800	1,698,800	1,725,000	14,284,500	14,998,725	15,748,661
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	700,000	700,000	725,000	7,000,000	7,350,000	7,717,500
2210802	Board Committee, Conferences and Seminars	998,800	998,800	1,000,000	7,284,500	7,648,725	8,031,161
2210900	Insurance Costs	-	-	-	350,000	367,500	385,875
2210904	Motor Vehicle Insurance	-	-	-	350,000	367,500	385,875
2211100	General Office Supplies and Services	2,398,774	2,398,774	2,400,000	2,500,000	2,625,000	2,756,250
2211101	General Office Supplies	2,398,774	2,398,774	2,400,000	2,500,000	2,625,000	2,756,250
2211200	Fuel, Oil and Lubricants	2,900,000	2,900,000	2,900,000	2,900,000	3,045,000	3,197,250
2211201	Refined Fuels and Lubricants for Transport	2,900,000	2,900,000	2,900,000	2,900,000	3,045,000	3,197,250
2211300	Other Operating Expenses	5,625,600	1,825,600	16,086,500	12,174,000	12,782,700	13,421,835
2211305	Contracted Guards & Cleaning Services	5,576,000	1,776,000	1,900,000	6,174,000	6,482,700	6,806,835
2211310	Contracted Professional Services	49,600	49,600	1,500,000	6,000,000	6,300,000	6,615,000
2211399	Other Operating Expenses	-	-	12,686,500	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,488,284	1,488,284	2,500,000	2,500,000	2,625,000	2,756,250
2220101	Maintenance Motor Vehicles	1,488,284	1,488,284	2,500,000	2,500,000	2,625,000	2,756,250
2220200	Routine Maintenance - Other Assets	31,500	31,500	300,000	804,500	844,725	886,961
2220205	Maintenance of Buildings and Stations Non-Residential	31,500	31,500	300,000	554,500	582,225	611,336
2220210	Maintenance of Computers, Software and Networks	-	-	-	250,000	262,500	275,625
3100000	Acquisition of Non-Financial Assets	2,555,000	2,555,000	2,695,000	28,290,000	29,704,500	31,189,725
3110200	Construction of Buildings	-	-	-	25,000,000	26,250,000	27,562,500

3110202	Non-Residential Buildings(offices, schools, hospitals etc)	-	-	-	25,000,000	26,250,000	27,562,500
3111000	Purchase of Office Furniture/General Equipment	2,555,000	2,555,000	2,695,000	3,290,000	3,454,500	3,627,225
3111001	Purchase of Office Furniture/General Equipment	695,000	695,000	695,000	890,000	934,500	981,225
3111002	Purchase of Computers, Printers and Other IT Equipment	1,860,000	1,860,000	2,000,000	2,400,000	2,520,000	2,646,000

Prog2	P602: Education and Youth Training						
P2SP1	SP60201: ECD Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	27,480,950	27,045,550	28,272,500	34,287,500	36,001,875	37,801,969
2210200	Communication, Supplies and Services	-	-	-	100,000	105,000	110,250
2210201	Telephone Services	-	-	-	100,000	105,000	110,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,011,050	825,650	1,785,000	1,500,000	1,575,000	1,653,750
2210301	Travel - Airline, Bus etc	54,450	54,450	490,000	300,000	315,000	330,750
2210302	Accommodation -Domestic Travel	585,800	585,800	700,000	700,000	735,000	771,750
2210303	Daily Subsistence Allowance	370,800	185,400	595,000	500,000	525,000	551,250
2210800	Hospitality Supplies and Services	1,469,900	1,219,900	1,487,500	6,487,500	6,811,875	7,152,469
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	719,900	469,900	737,500	3,237,500	3,399,375	3,569,344
2210802	Board Committee, Conferences and Seminars	750,000	750,000	750,000	3,250,000	3,412,500	3,583,125
2211000	Specialised Materials and Supplies	25,000,000	25,000,000	25,000,000	26,200,000	27,510,000	28,885,500
2211015	Food and Rations	25,000,000	25,000,000	25,000,000	26,200,000	27,510,000	28,885,500
2600000	Grants	205,000,000	-	205,000,000	305,000,000	320,250,000	336,262,500
2640100	Scholarships/Other Educational Benefits	205,000,000	-	205,000,000	305,000,000	320,250,000	336,262,500
2640101	Scholarships/Other Educational Benefits - Secondary	205,000,000	-	205,000,000	305,000,000	320,250,000	336,262,500
3100000	Acquisition of Non-Financial Assets	129,316,000	20,000,000	103,600,000	136,066,000	142,869,300	150,012,765
3110200	Construction of Buildings	92,316,000	-	83,600,000	109,066,000	114,519,300	120,245,265
3110202	Non-Residential Buildings(offices, schools, hospitals etc)	92,316,000	-	83,600,000	109,066,000	114,519,300	120,245,265

3111100	Specialised Plant, Equipment and Machinery	37,000,000	20,000,000	20,000,000	27,000,000	28,350,000	29,767,500
3111109	Purchase of Educational Aid and Related Equipment	37,000,000	20,000,000	20,000,000	27,000,000	28,350,000	29,767,500

Prog2	P602: Education and Youth Training						
P2SP2	SP60202: TVETS						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	1,510,000	1,265,000	2,160,000	7,600,000	7,980,000	8,379,000
2210200	Communication, Supplies and Services	-	-	150,000	150,000	157,500	165,375
2210201	Telephone Services	-	-	150,000	150,000	157,500	165,375
2210300	Domestic Travel, Subsistence and Other Transportation Costs	610,000	374,000	910,000	1,200,000	1,260,000	1,323,000
2210301	Travel - Airline, Bus etc	110,000	25,200	210,000	300,000	315,000	330,750
2210302	Accommodation -Domestic Travel	250,000	175,000	350,000	400,000	420,000	441,000
2210303	Daily Subsistence Allowance	250,000	173,800	350,000	500,000	525,000	551,250
2210500	Printing, Advertising and Information Supplies and Services	-	-	200,000	100,000	105,000	110,250
2210504	Advertising & Publicity	-	-	200,000	100,000	105,000	110,250
2210800	Hospitality Supplies and Services	900,000	891,000	900,000	6,150,000	6,457,500	6,780,375
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	650,000	641,000	650,000	3,150,000	3,307,500	3,472,875
2210802	Board Committee, Conferences and Seminars	250,000	250,000	250,000	3,000,000	3,150,000	3,307,500
2600000	Grants	131,041,000	-	90,525,000	125,500,000	131,775,000	138,363,750
2640500	Other Capital Grants and Transfers	131,041,000	-	90,525,000	125,500,000	131,775,000	138,363,750
2640503	Other Capital Grants and Transfers	131,041,000	-	90,525,000	125,500,000	131,775,000	138,363,750
3100000	Acquisition of Non-Financial Assets	2,200,000	-	9,716,000	56,900,000	59,745,000	62,732,250
3110200	Construction of Buildings	2,200,000	-	9,716,000	17,500,000	18,375,000	19,293,750
3110202	Non-Residential Buildings(offices, schools, hospitals etc)	2,200,000	-	9,716,000	17,500,000	18,375,000	19,293,750
3111100	Specialised Plant, Equipment and Machinery	-	-	-	39,400,000	41,370,000	43,438,500
3111109	Purchase of Educational Aid and Related Equipment	-	-	-	39,400,000	41,370,000	43,438,500

Prog2	P602: Education and Youth Training						
P2SP3	SP60203: Library Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	1,673,900	2,262,500	10,290,000	10,804,500	11,344,725
2210100	Utilities Supplies and Services	-	39,400	100,000	700,000	735,000	771,750
2210101	Electricity	-	19,500	40,000	500,000	525,000	551,250
2210102	Water & Sewerage	-	19,900	60,000	200,000	210,000	220,500
2210200	Communication, Supplies and Services	-	-	100,000	550,000	577,500	606,375
2210201	Telephone Services	-	-	-	150,000	157,500	165,375
2210202	Internet Connections	-	-	100,000	400,000	420,000	441,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	365,500	662,500	1,040,000	1,092,000	1,146,600
2210301	Travel - Airline, Bus etc	-	-	100,000	240,000	252,000	264,600
2210302	Accommodation -Domestic Travel	-	165,500	262,500	400,000	420,000	441,000
2210303	Daily Subsistence Allowance	-	200,000	300,000	400,000	420,000	441,000
2210800	Hospitality Supplies and Services	-	970,000	1,100,000	6,000,000	6,300,000	6,615,000
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	380,000	500,000	3,000,000	3,150,000	3,307,500
2210802	Board Committee, Conferences and Seminars	-	590,000	600,000	3,000,000	3,150,000	3,307,500
2211100	General Office Supplies and Services	-	299,000	300,000	2,000,000	2,100,000	2,205,000
2211101	General Office Supplies	-	299,000	300,000	2,000,000	2,100,000	2,205,000
3100000	Acquisition of Non-Financial Assets	-	-	4,000,000	-	-	-
3110300	Refurbishment of Buildings	-	-	4,000,000	-	-	-
3110302	Refurbishment of Non-Residential Buildings(offices, schools, hospitals etc)	-	-	4,000,000	-	-	-

Prog3	P603: Gender, Youth Empowerment and Social Services						
P3SP2	SP60302:Social Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	2,528,800	3,176,000	10,300,000	10,815,000	11,355,750
2210200	Communication, Supplies and Services	-	53,000	53,000	100,000	105,000	110,250
2210201	Telephone Services	-	53,000	53,000	100,000	105,000	110,250

2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	477,800	1,125,000	2,200,000	2,310,000	2,425,500
2210301	Travel - Airline, Bus etc	-	5,000	125,000	200,000	210,000	220,500
2210302	Accommodation -Domestic Travel	-	222,800	500,000	1,000,000	1,050,000	1,102,500
2210303	Daily Subsistence Allowance	-	250,000	500,000	1,000,000	1,050,000	1,102,500
2210800	Hospitality Supplies and Services	-	1,998,000	1,998,000	7,100,000	7,455,000	7,827,750
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	800,000	800,000	3,600,000	3,780,000	3,969,000
2210802	Board Committee, Conferences and Seminars	-	1,198,000	1,198,000	3,500,000	3,675,000	3,858,750
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	900,000	945,000	992,250
2220101	Maintenance Motor Vehicles	-	-	-	900,000	945,000	992,250
3100000	Acquisition of Non-Financial Assets	-	-	7,800,000	16,800,000	17,640,000	18,522,000
3110200	Construction of Buildings	-	-	7,800,000	6,800,000	7,140,000	7,497,000
3110202	Non-Residential Buildings(offices, schools, hospitals etc)	-	-	7,800,000	6,800,000	7,140,000	7,497,000
3111100	Specialised Plant, Equipment and Machinery	-	-	-	10,000,000	10,500,000	11,025,000
3111120	Purchase of Specialised Plant and Equipment	-	-	-	10,000,000	10,500,000	11,025,000

List of Development Projects

S/No.	Project Description	Ward	Total Amount
1	Completion of oluti ECDE	East Seme	1,000,000
2	Completion of Mbeka ECDE	East Seme	1,000,000
3	Completion of Nyaguda ECDE	East Seme	1,500,000
4	Construction of Miranga ECDE	East Seme	2,000,000
6	Building of ECDE at Ochuk-Kadongo School	West Kisumu	2,000,000
8	Ngege ECDE	Central Kisumu	2,000,000
9	Tiengre ECDE	Central Kisumu	2,000,000
10	Construction of Orinde ECD	North Kisumu	2,000,000
11	Construction of Geta ECD	North Kisumu	2,000,000
12	Construction of Dago Kokore ECD	North Kisumu	2,000,000
13	Completion of Katolo Primary ECDE	East Kano/Wawidhi	1,450,000

14	Kokuoyo ECDE	Awasi/Onjiko	1,000,000
15	ECDE at okwach primary	Masogo/Nyangoma	2,000,000
17	Construction of Two ECDE Classroom at Nyaksure	Central Nyakach	4,000,000
18	Construction of two ECDE Classroom at Moro Primary	Central Nyakach	4,000,000
19	Construction of an ECDE Classroom at Pap-Lisana	Central Nyakach	2,000,000
20	Constrution of Nyabondo Day ECDE	South East Nyakach	2,000,000
22	Construction of Njora ECDE Toilet	South East Nyakach	1,000,000
23	Constrution of Children's Playfield for Mbora ECD Centre	West Nyakach	1,000,000
24	Completion and Equiping of Sang'oro ECD Centre	West Nyakach	1,900,000
25	Otera ECD Classroom	Kolwa Central	2,000,000
26	Renovation of stand alone ECD toilets	Kaloleni-Shaurimoyo	1,000,000
27	Construction of Ori Bwanda ECDE	Kobura	2,500,000
33	Construction of toilet at Angola ECD	Kabonyo Kanyagwal	1,200,000
34	Construction of Mayieka ECD	West Seme	2,000,000
35	Completion of Mirieri ECDE	Central Seme	1,600,000
36	Completion of Okuto ECD	West Seme	800,000
37	Construction of Manywanda ECD	West Seme	1,700,000
38	Construction of Maembe Kodero ECD	West Kisumu	1,500,000
39	Construction of ECDE at Esivalu	North West Kisumu	1,700,000
40	Completion of Yathrateng' ECD	North Kisumu	700,000
41	Construction of ECD class at Disi primary	Ahero	2,000,000
42	Construction of two classrooms at Luora Ayueyo	East Kano Wawidhi	3,000,000
43	Completion of Kisure ECD classroom	Miwani	1,500,000
44	Completion of Nyalenya ECDE	Masogo/Nyang'oma	1,500,000
45	Completion of Kamrika ECD	Masogo/Nyang'oma	1,500,000
46	Completion of Wuok E.C.D.E	Chemelil	2,000,000
47	Construction of Ngege ECDE	South East Nyakach	2,000,000
48	Construction of ECDE classrooms at St.Mark.	Nyalenda A	2,000,000
49	Construction of Ong'adi ECDE	Kajulu	2,000,000
50	Construction of ECDE toilet at Kibuye mixed	Market Milimani	2,000,000
51	Completion of Kosawo ECDE Toilet	Kondele	2,000,000
52	Construction of Sangoro Primary ECDE	West Nyakach	2,000,000
53	Fencing and Gating of Kianza ECD	Kajulu	1,000,000
54	Completion of Sunga ECDE	North West Kisumu	1,700,000
55	Completion of Sianda ECDE	West Kisumu	1,500,000
56	Construction of ECDE at Ochara	West Seme	1,700,000
57	Completion of Magwako ECDE	West Seme	1,700,000
58	Construction of Okode ECDE	Central Seme	1,000,000

59	Construction of ECD toilet at Lake Primary	Market Milimani	2,000,000
60	Construction of Olembo Primary ECD	Central Nyakach	4,000,000
61	Construction of Kawili Primary ECD	Central Nyakach	4,000,000
62	Construction of Nyabola Primary ECD	Central Nyakach	4,000,000
63	Construction of ECD toilet at Canon Nyongó	North Seme	1,500,000
64	Completion of Obuora ECD	South West Nyakach	917,280
65	Completion of Oboch ECD	South West Nyakach	917,800
66	Completion of Apoko ECD	South West Nyakach	1,244,480
67	Completion of Bar Kwarinda ECD	South West Nyakach	931,680
68	Completion of Ramula ECD	South West Nyakach	1,244,480
69	Completion of Chachi ECD	South West Nyakach	960,280
70	Completion of Kit Mikayi ECD	East Seme	700,000
16	Equipping of ECD Classroom at Menara Primary School	Muhoroni/Koru	2,000,000
71	Construction of a twin workshop at Pap Othany VTC	Central Seme	5,000,000
5	Top up for Completion of Chuth Rer VTC	West Seme	2,500,000
29	Completion of Chuth Ber VTC	West Seme	10,000,000
72	Purchase of Education aids	Countywide	18,000,000
28	Supply of Tools and Equipment	Countywide	20,000,000
7	Equipping of Bar Madhonje Polytechnic	West Kisumu	1,400,000
30	Acquisition of assistive devices	Countywide	10,000,000
31	VTCs CAPITATION	Countywide	125,500,000
32	PENDING BILLS	Countywide	25,000,000
21	Fencing of Siany Resource Centre	South East Nyakach	1,000,000
73	Stone fencing of Capital hall	Nyalenda A	2,300,000
74	Construction of Nyakongo Social Hall	North West Kisumu	2,000,000
75	Completion of Kanyakwar hall	Nyalenda A	1,500,000
	TOTAL		335,266,000

7. DEPARTMENT OF INFRASTRUCTURE, ENERGY AND PUBLIC WORKS

Part A: Vision

A leading agency in the provision of Energy, Transport, Roads Infrastructure and Public Works services.

Part B: Mission

To develop, operate and sustain world class, Energy, Transport, Roads infrastructure and Public Works activities that meet the demand and expectations of the County Government of Kisumu citizen.

Part C: Obligations of the Department

Energy, Transport, Roads and Public Works department's obligations is anchored on legal framework drawn from the Constitution of Kenya 2010, County Government Act 2012 and the Kisumu County Integrated Development Plan 2023-2027

The focus of department is to construct and improve the County Road network which currently stands at (5000km) and infrastructures in a cost-effective manner by providing reliable, sustainable and using environmentally friendly approaches, while discharging its mandate in developing, operating and sustaining Energy, Transport, Roads and Public Works activities that meet the demands and expectations of the citizens.

For the department to continue scaling-up construction of a robust network of high-quality roads, provide Transport technical expertise, Energy services and Public Works utilities to enable the citizens enjoy the benefits of expanded infrastructure assets and improve our competitiveness, the department require Kshs 2,100,000,000. However due to budgetary constraint, the department was allocated Kshs. 1,129,300,000 for development and Kshs. 91,000,000 for Operation and Maintenance. It is worth noting that, the allocated ceiling is far below the anticipation.

The sector of Energy, Transport, Roads and Public Works is divided into two broad sub sectors and its functions include but not limited to develop, operate and sustain Transport infrastructure, Road construction and maintenance, Energy utilization and Public Works activities that meet the demands and expectations of the citizens.

1. Roads and Public-Works.
2. Transport and Mechanical Services
3. Energy.

1. Road Unit

Effective and reliable infrastructure is critical for increased accessibility to social amenities and improved economic activities. The roads sub-sector is charged with the responsibility of policy formulation, monitoring and evaluation of standards including compliance with all environmental

regulations during implementation of projects in construction, maintenance and rehabilitation of roads, drainage works and bridges within the County. It undertakes provision of appropriate education to the public on road safety, testing and advising on material usage and providing technical education to the general public and private sector.

2. Public Works Unit

The sub-sector comprises of architectural, quantity surveys and contracts, structural, electrical and mechanical sections. Its mandate is to facilitate provision and maintenance of buildings and Other public works within the County. It is charged with the responsibility of planning, designing, construction supervision and maintenance of county government assets in built environment it also provides supervisory services during implementation to another department.

3. Transport and Mechanical Services Unit.

The function of this sub-sector includes; provision of reliable and efficient road construction equipment, Maintenance of equipment and plant, inspection and identification of private garages suitable for repairing government vehicles, plant and equipment, valuation of vehicles, plant and equipment.

4. Energy unit

The function of this sub-sector includes; provision of lighting infrastructure, promotion of renewable energy adoption, generating of electric bills, power connectivity to remote areas in partnership with REREC, Provision of technical expertise in energy related activities including development of BOQs and Supervision of works.

Flagship Projects

1. Upgrading to Bitumen -Namba Kapiyo Bodi Asat Bitumen Road Construction phase II
Machine Based Road Maintenance Programme.
2. Construction and Equipping of Mechanical Workshop.
3. Lighting Infrastructure in Partnership with REREC

During the period of FY 2025/2026 the department pledges to accomplish the following tasks:

1. The key priority areas for the Roads sector in the next financial year will be; upgrading to payment of pending bills, Bitumen Namba Kapiyo Bodi - Asat road Phase II, Routine Maintenance of roads, opening and improvement to gravel standard roads and construction of. Box culverts to enhance connectivity for road networks.
2. The unit of Transport and Mechanical Engineering Services - Construction and Equipping of Mechanical Workshop.

3. The unit of Energy- Lighting Infrastructure in Partnership with REREC, Solarization of identified County facilities and installation of Highmast floodlights

Part D: Strategic Outline and Framework for Budget Intervention

This strategic framework positions the Department of Energy, Transport, Roads, and Public Works as a catalyst for inclusive and sustainable development in Kisumu County. By focusing on impact-driven investments, transparency, and innovation, the department can deliver transformative services and infrastructure that uplift communities and drive socio-economic growth. Budget Prioritization Criteria; Alignment with CIDP III, Annual Development Plans (ADPs), and national policies. Projects with high social and economic impact, especially in underserved areas and Equity in ward and sub-county resource allocation.

Major achievements have been realized through construction and maintenance of county access roads, general construction works, provision Transport, Mechanical services and Energy related infrastructure which has seen the local contractors get empowered while the residents of the county having easier access to economic activities through improved roads ‘bridges, general infrastructure and the County also has some savings on the mechanical services offered by the department.

Other engagements of the department have been to enhance quality in all infrastructural developments in the county. Major constraints have been lacking of funds to undertake major works and inadequate budgetary allocations that would see a turnaround in the way roads are constructed in the county.

Improvements of roads standards from gravel roads to all weather roads remains a mirage as the meager resource allocation to the department hamper development of standard roads and bridges. Other constraints have been low level of staffing for key delivery areas in the department.

In the FY 2025/26 the department intends to settle pending bills, construct durable roads and enhance maintenance of already established roads. Continue with PHASE II of upgrading of Namba Kapiyo Bodi Asat to bitumen standard. Construct mechanical workshop, implement identified Energy projects in the targeted ward.

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

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates

Programme Description	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P400: Roads, Transport and Public Works	1,137,508,050	191,744,003	1,083,341,000	1,408,478,985	1,478,902,934	1,552,848,081
Total Expenditure	1,137,508,050	191,744,003	1,083,341,000	1,408,478,985	1,478,902,934	1,552,848,081

5082 ROADS, TRANSPORT & PUBLIC WORKS							
		<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
	<i>Economic Classification</i>	<i>2023/2024</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>
	Recurrent Expenditure	98,820,750	57,201,150	94,115,000	171,877,408	180,471,278	189,494,842
21	Compensation of Employees	-	-	-	80,877,408	84,921,278	89,167,342
22	Goods and Services	56,820,750	21,201,150	54,115,000	46,000,000	48,300,000	50,715,000
26	Grants	42,000,000	36,000,000	40,000,000	45,000,000	47,250,000	49,612,500
	Capital Expenditure	1,038,687,300	134,542,853	989,226,000	1,236,601,577	1,298,431,656	1,363,353,239
31	Acquisition of Non-Financial Assets	1,038,687,300	134,542,853	989,226,000	1,236,601,577	1,298,431,656	1,363,353,239
	Total Expenditure	1,137,508,050	191,744,003	1,083,341,000	1,408,478,985	1,478,902,934	1,552,848,081

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	80,877,408	5.74
Operations & Maintenance	1,064,708,050	191,744,003	1,010,541,000	91,000,000	6.46
Development	72,800,000	-	72,800,000	1,236,601,577	87.80
Total	1,137,508,050	191,744,003	1,083,341,000	1,408,478,985	100

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

P400: Roads, Transport and Public Works						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP40001: General Administration, Planning and	16,458,750	2,578,530	15,675,000	95,377,408	100,146,278	105,153,592

Support Services						
SP40002: Roads	840,132,300	160,586,148	800,126,000	1,190,601,577	1,250,131,656	1,312,638,239
SP40003: Transport and Mechanical Engineering Services	34,114,500	13,358,496	32,490,000	28,000,000	29,400,000	30,870,000
SP40004: Public Works	159,337,500	2,476,934	151,750,000	500,000	525,000	551,250
SP40005: Energy Services	87,465,000	12,743,895	83,300,000	94,000,000	98,700,000	103,635,000
Total Programme Expenditure	1,137,508,050	191,744,003	1,083,341,000	1,408,478,985	1,478,902,934	1,552,848,081

P400: Roads, Transport and Public Works							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	98,820,750	57,201,150	94,115,000	171,877,408	180,471,278	189,494,842
21	Compensation of Employees	-	-	-	80,877,408	84,921,278	89,167,342
22	Goods and Services	56,820,750	21,201,150	54,115,000	46,000,000	48,300,000	50,715,000
26	Grants	42,000,000	36,000,000	40,000,000	45,000,000	47,250,000	49,612,500
	Capital Expenditure	1,038,687,300	134,542,853	989,226,000	1,236,601,577	1,298,431,656	1,363,353,239
31	Acquisition of Non-Financial Assets	1,038,687,300	134,542,853	989,226,000	1,236,601,577	1,298,431,656	1,363,353,239
	Total Expenditure	1,137,508,050	191,744,003	1,083,341,000	1,408,478,985	1,478,902,934	1,552,848,081

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	80,877,408	5.74
Operations & Maintenance	1,064,708,050	191,744,003	1,010,541,000	91,000,000	6.46
Development	72,800,000	-	72,800,000	1,236,601,577	87.80
Total	1,137,508,050	191,744,003	1,083,341,000	1,408,478,985	100

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

P400: Roads, Transport and Public Works							
SP40001: General Administration, Planning and Support Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification		2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	16,458,750	2,578,530	15,675,000	95,377,408	100,146,278	105,153,592
21	Compensation of Employees	-	-	-	80,877,408	84,921,278	89,167,342
22	Goods and Services	16,458,750	2,578,530	15,675,000	14,500,000	15,225,000	15,986,250
	Total Expenditure	16,458,750	2,578,530	15,675,000	95,377,408	100,146,278	105,153,592

P400: Roads, Transport and Public Works							
SP40002: Roads							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification		2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	42,000,000	36,000,000	40,000,000	45,000,000	47,250,000	49,612,500
26	Grants	42,000,000	36,000,000	40,000,000	45,000,000	47,250,000	49,612,500
	Capital Expenditure	798,132,300	124,586,148	760,126,000	1,145,601,577	1,202,881,656	1,263,025,739
31	Acquisition of Non-Financial Assets	798,132,300	124,586,148	760,126,000	1,145,601,577	1,202,881,656	1,263,025,739
	Total Expenditure	840,132,300	160,586,148	800,126,000	1,190,601,577	1,250,131,656	1,312,638,239

P400: Roads, Transport and Public Works							
SP40003: Transport and Mechanical Engineering Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification		2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	34,114,500	13,358,496	32,490,000	28,000,000	29,400,000	30,870,000
22	Goods and Services	34,114,500	13,358,496	32,490,000	28,000,000	29,400,000	30,870,000
	Total Expenditure	34,114,500	13,358,496	32,490,000	28,000,000	29,400,000	30,870,000

P400: Roads, Transport and Public Works							

SP40004: Public Works							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	1,837,500	2,476,934	1,750,000	500,000	525,000	551,250
22	Goods and Services	1,837,500	2,476,934	1,750,000	500,000	525,000	551,250
	Capital Expenditure	157,500,000	-	150,000,000	-	-	-
31	Acquisition of Non-Financial Assets	157,500,000	-	150,000,000	-	-	-
	Total Expenditure	159,337,500	2,476,934	151,750,000	500,000	525,000	551,250

P400: Roads, Transport and Public Works							
SP40005: Energy Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	4,410,000	2,787,190	4,200,000	3,000,000	3,150,000	3,307,500
22	Goods and Services	4,410,000	2,787,190	4,200,000	3,000,000	3,150,000	3,307,500
	Capital Expenditure	83,055,000	9,956,705	79,100,000	91,000,000	95,550,000	100,327,500
31	Acquisition of Non-Financial Assets	83,055,000	9,956,705	79,100,000	91,000,000	95,550,000	100,327,500
	Total Expenditure	87,465,000	12,743,895	83,300,000	94,000,000	98,700,000	103,635,000

Part I: Classification by Vote, Head and Item

Prog1	P400: Roads, Transport and Public Works						
P1SP1	SP40001: General Administration, Planning and Support Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	-	-	-	80,877,408	84,921,278	89,167,342
2110100	Basic Salaries Permanent Employees	-	-	-	80,877,408	84,921,278	89,167,342
2110101	Salaries & Wages - Civil Servants	-	-	-	80,877,408	84,921,278	89,167,342
2200000	Use of Goods and Services	16,458,750	2,578,530	15,675,000	14,500,000	15,225,000	15,986,250

2210100	Utilities Supplies and Services	-	300,000	-	-	-	-
2210102	Water & Sewerage	-	300,000	-	-	-	-
2210200	Communication, Supplies and Services	1,233,750	50,000	1,175,000	700,000	735,000	771,750
2210201	Telephone Services	131,250	50,000	125,000	200,000	210,000	220,500
2210202	Internet Connections	1,102,500	-	1,050,000	500,000	525,000	551,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	6,063,750	1,354,530	5,775,000	1,020,000	1,071,000	1,124,550
2210301	Travel - Airline, Bus etc	514,500	391,730	490,000	200,000	210,000	220,500
2210302	Accommodation -Domestic Travel	2,205,000	789,800	2,100,000	400,000	420,000	441,000
2210303	Daily Subsistence Allowance	2,940,000	173,000	2,800,000	400,000	420,000	441,000
2210304	Sundry Items (Airport Tax, taxis etc)	36,750	-	35,000	20,000	21,000	22,050
2210309	Field Allowance	367,500	-	350,000	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	735,000	88,400	700,000	420,000	441,000	463,050
2210402	Accommodation -international Travel	367,500	88,400	350,000	200,000	210,000	220,500
2210403	Daily Subsistence Allowance	367,500	-	350,000	200,000	210,000	220,500
2210404	Sundry Items (Airport Tax, taxis etc)	-	-	-	20,000	21,000	22,050
2210500	Printing, Advertising and Information Supplies and Services	194,250	-	185,000	50,000	52,500	55,125
2210502	Publishing & Printing services	157,500	-	150,000	50,000	52,500	55,125
2210503	Subscriptions - Newspaper & Magazines	36,750	-	35,000	-	-	-
2210800	Hospitality Supplies and Services	1,312,500	745,600	1,250,000	710,000	745,500	782,775
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	1,312,500	745,600	1,250,000	710,000	745,500	782,775
2211100	General Office Supplies and Services	2,362,500	-	2,250,000	6,500,000	6,825,000	7,166,250
2211101	General Office Supplies	2,362,500	-	2,250,000	6,300,000	6,615,000	6,945,750
2211102	Supplies and Accessories for Computers and Printers	-	-	-	200,000	210,000	220,500
2211300	Other Operating Expenses	4,557,000	40,000	4,340,000	2,600,000	2,730,000	2,866,500
2211305	Contracted Guards &Cleaning Services	2,940,000	-	2,800,000	2,500,000	2,625,000	2,756,250
2211306	Membership fees & subscriptions to Professional/Other Bodies	147,000	40,000	140,000	100,000	105,000	110,250
2211320	Committee Meetings	1,470,000	-	1,400,000	-	-	-
2220200	Routine Maintenance - Other Assets	-	-	-	2,500,000	2,625,000	2,756,250
2220205	Maintenance of Buildings and Stations Non-Residential	-	-	-	2,500,000	2,625,000	2,756,250

Prog1	P400: Roads, Transport and Public Works						
PISP2	SP40002: Roads						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2600000	Grants	42,000,000	36,000,000	40,000,000	45,000,000	47,250,000	49,612,500
2640500	Other Capital Grants and Transfers	42,000,000	36,000,000	40,000,000	45,000,000	47,250,000	49,612,500
2640503	Other Capital Grants and Transfers	42,000,000	36,000,000	40,000,000	45,000,000	47,250,000	49,612,500
3100000	Acquisition of Non-Financial Assets	798,132,300	124,586,148	760,126,000	1,145,601,577	1,202,881,656	1,263,025,739
3110400	Construction of Roads	798,132,300	124,586,148	760,126,000	1,075,601,577	1,129,381,656	1,185,850,739
3110402	Construction of Roads	798,132,300	124,586,148	760,126,000	1,075,601,577	1,129,381,656	1,185,850,739
3110500	Construction of Civil Works	-	-	-	70,000,000	73,500,000	77,175,000
3110504	Other Infrastructure and Civil Works	-	-	-	70,000,000	73,500,000	77,175,000

Prog1	P400: Roads, Transport and Public Works						
PISP3	SP40003: Transport and Mechanical Engineering Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	34,114,500	13,358,496	32,490,000	28,000,000	29,400,000	30,870,000
2211200	Fuel, Oil and Lubricants	21,000,000	12,000,000	20,000,000	15,000,000	15,750,000	16,537,500
2211201	Refined Fuels and Lubricants for Transport	21,000,000	12,000,000	20,000,000	15,000,000	15,750,000	16,537,500
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	5,250,000	590,996	5,000,000	4,000,000	4,200,000	4,410,000
2220101	Maintenance Motor Vehicles	5,250,000	590,996	5,000,000	4,000,000	4,200,000	4,410,000
2220200	Routine Maintenance - Other Assets	7,864,500	767,500	7,490,000	9,000,000	9,450,000	9,922,500
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	7,864,500	767,500	7,490,000	9,000,000	9,450,000	9,922,500

Prog1	P400: Roads, Transport and Public Works						
PISP4	SP40004: Public Works						

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	1,837,500	2,476,934	1,750,000	500,000	525,000	551,250
2220200	Routine Maintenance - Other Assets	1,837,500	2,476,934	1,750,000	500,000	525,000	551,250
2220205	Maintenance of Buildings and Stations Non-Residential	1,837,500	2,476,934	1,750,000	500,000	525,000	551,250
3100000	Acquisition of Non-Financial Assets	157,500,000	-	150,000,000	-	-	-
3110500	Construction of Civil Works	157,500,000	-	150,000,000	-	-	-
3110504	Other Infrastructure and Civil Works	157,500,000	-	150,000,000	-	-	-

Prog1	P400: Roads, Transport and Public Works						
P1SP5	SP40005: Energy Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	4,410,000	2,787,190	4,200,000	3,000,000	3,150,000	3,307,500
2220200	Routine Maintenance - Other Assets	4,410,000	2,787,190	4,200,000	3,000,000	3,150,000	3,307,500
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	4,410,000	2,787,190	4,200,000	3,000,000	3,150,000	3,307,500
3100000	Acquisition of Non-Financial Assets	83,055,000	9,956,705	79,100,000	91,000,000	95,550,000	100,327,500
3110500	Construction of Civil Works	83,055,000	9,956,705	79,100,000	91,000,000	95,550,000	100,327,500
3110504	Other Infrastructure and Civil Works	83,055,000	9,956,705	79,100,000	91,000,000	95,550,000	100,327,500

List of Development Projects

S/No	PROJECT NAME	WARD	AMOUNT
1	Upgrading of Namba Kapiyo- Bodi -Asat -Bao Beach road to Bitumen Standard	Countywide	150,000,000.00
2	Pending Bills	Countywide	70,000,000.00
3	KRB	Countywide	68,301,577.00
4	Nduru-Sunrise-Onyinyore road	North Seme	3,500,000.00
5	Ojola footbridge	North Seme	1,500,000.00
6	Kuoyo kowe footbridge	North Seme	2,000,000.00

7	Ojode road opening and murruming	North Seme	3,500,000.00
8	Kanyasanga -ogumbo -daudi road	North Seme	3,000,000.00
9	Opasi slaughter -waseka road murruming and culvert	North Seme	3,500,000.00
10	Improvement of Nyamgun primary_st.james access road	Central Seme	2,000,000.00
11	Improvement of kamonye _Got odongo- kombewa access road.	Central Seme	3,100,000.00
12	Improvement of keyo kodo primary_to OKode primary access road.	Central Seme	1,300,000.00
13	Improvement Awach_mirieri- Riat market access road	Central Seme	3,000,000.00
14	Opening and Culverting of Akonya primary kawuor-nyachido-ka ngumba access road	Central Seme	2,000,000.00
15	Improvement of koderia junction pap Othany primary access road	Central Seme	1,800,000.00
16	Improvement of Wangarot-nyalaji - milugo access road.	Central Seme	2,800,000.00
17	Opening of Kuoyo - Otieno oola - Anywere Road	East Seme	3,000,000.00
18	Opening of Sikuku - Lweya - aduke Road	East Seme	3,000,000.00
19	opening of Okudo - Orwa- Ajwang Road	East Seme	3,500,000.00
20	Opening Kamaria - Kuoyo - Anete Road	East Seme	3,000,000.00
21	Kamagore-Kabete Magada access road	East Seme	3,500,000.00
22	Maintenance of St. Rita - Koduol Road	East Seme	2,000,000.00
23	Akado - Nyamawaka Beach	West Seme	3,000,000.00
24	Chwa - Asongo Beach Road	West Seme	1,000,000.00
25	Junction Konam - Mayieka Access Road	West Seme	2,000,000.00
26	Improvement of KaLegio-Ka APut-Daraja access road	North Seme	5,000,000.00
27	Opening grading and murruming of Amil-Limbo access road	North Seme	3,500,000.00
28	Grading of Okuto - Ochara Access Road	West Seme	2,000,000.00
29	Maintenance of Korinde Dam	West Seme	2,500,000.00
30	Opande school - Aduong Monge access road	West Seme	2,000,000.00
31	Wang Arot - Nyatigo school access road	West Seme	2,000,000.00
32	Improvement of Kawachara Junction-Karinga Junction access road	Kobura	4,500,000.00
33	Improvement of Kanyipola-Ngere Road	Awasi Onjiko	5,000,000.00
34	Improvement of Okiro Nairobi road	Awasi Onjiko	4,900,000.00
35	Improvement of Onera Got Usenge	Awasi Onjiko	3,900,000.00
36	Improvement of Evergreen to Ogango Dispensary Road	East Kano Wawidhi	5,000,000.00
37	Ongoi - Oduwo bridge	Chemelil/Tamu	10,000,000.00
38	Improvement of Kasese access road	Ombeyi	4,000,000.00
39	Improvement of Kitoto-Kowuor_kosewe access road	Ombeyi	4,000,000.00
40	Improvement of Masara-Kanyamtenda access road	Ombeyi	3,500,000.00
41	Kona Nyamuoda -Kona Ranen school access road	West Seme	1,000,000.00
42	Kona Nyamuoda - Awach access road	West Seme	1,000,000.00
43	Opening of Holo Market Acess Road	West Kisumu	2,000,000.00
44	Murramming of Holo - Otieno ogada - Thim Katindi Road	West Kisumu	3,000,000.00
45	Murramming of Apidi- Arude road	West Kisumu	2,000,000.00

46	Murraming of Kamimo Access Road	West Kisumu	2,000,000.00
47	Rehabilitation of Kona Kawilo - Dwele Polytechnic road	West Kisumu	2,500,000.00
48	Improvement of Obambo - Oyiengo Access Road	South West Kisumu	2,000,000.00
49	Improvement of Sabako - Alwani Access Road	South West Kisumu	2,500,000.00
50	Ndong'a foot bridge	South West Kisumu	2,500,000.00
51	Kokudo - Amadi road	Central Kisumu	2,000,000.00
52	Donde - Okembia - Saida road	Central Kisumu	2,000,000.00
53	Ndede - Ogendo Sao road	Central Kisumu	2,000,000.00
54	Kanyamony access road	Central Kisumu	2,000,000.00
55	Kashem -Mbakoromo -Nametsa access road.	North West Kisumu	3,000,000.00
56	Agulu -kuoyo primary access road.	North West Kisumu	3,000,000.00
57	Lela- odundu- malaki road.	North West Kisumu	3,000,000.00
58	Nyakongo -Dagokotiende dispensary road.	North West Kisumu	3,000,000.00
59	Kobiero -marera primary.	North West Kisumu	2,000,000.00
60	Lela Kawinyo access road	North West Kisumu	4,000,000.00
61	Lela Sanganyinya access road	North West Kisumu	4,000,000.00
62	Mbwa Kali Eluhobe access road	North West Kisumu	4,000,000.00
63	Yambo - Mbakoromo access road	North West Kisumu	2,000,000.00
64	Upgrading Kajwang-Siala-dago Thim Access road	North Kisumu	4,000,000.00
65	Grading and murraming of Hospital- Osala- Akingli access road	North Kisumu	3,000,000.00
66	Maringo - Tange - Didi access road	North Kisumu	3,000,000.00
67	Kodete-Katolo- Karuben bridge Road	East Kano/Wawidhi	4,000,000.00
68	Ododa chief access road	East Kano/Wawidhi	3,500,000.00
69	Lwore to Kopon access road	East Kano/Wawidhi	5,000,000.00
70	Wang neno to Olasi access road	East Kano/Wawidhi	4,700,000.00
71	Kanyabola twin road	Ahero	4,000,000.00
72	Kagimba obugi road	Ahero	4,000,000.00
73	Ahero Kosida Road	Ahero	4,500,000.00
74	Kamidumbi Kokuta Road	Ahero	4,000,000.00
75	Kokul Access road	Ahero	4,000,000.00
76	murraming and improvement Kambata - Awuor omer - Kangondaroad	Kabonyo/Kanyagwal	3,500,000.00
77	Opening of Kanisa Lejo - Kachief - Ogenga Primary school - Kakakongo - Gogni Access road	Kabonyo/Kanyagwal	4,000,000.00
78	Murraming store pamba - Rongo School - Migingo	Kobura	2,000,000.00
79	Murraming Rabour primary - Chief Carren	Kobura	2,000,000.00
80	Bungu school - main road murraming	Kobura	3,000,000.00
81	Migingo-Nyamware road	Kobura	4,000,000.00
82	Kapete access road	Kobura	4,000,000.00
83	Murraming Kobura - Kaluore market	Kobura	2,000,000.00
84	Murraming Kobura school - Kodetim	Kobura	3,000,000.00
85	Murraming Hongo Ongosa - Ongeche road	Kobura	2,000,000.00
86	Murraming of Rabour chiro - Okana Primary - Owino Market	Kobura	3,000,000.00

87	Murraming Masogo school road	Kobura	2,000,000.00
88	Masela Dani - Onyango Hongo Access road	Kobura	1,000,000.00
89	Kamunda Owedhi Road	Awasi/Onjiko	4,000,000.00
90	Ka DC Akwanya Road	Awasi/Onjiko	3,000,000.00
91	Kouko Ogwedhi Usenge Road	Awasi/Onjiko	3,000,000.00
92	Boya Road	Awasi/Onjiko	3,000,000.00
93	Riat Road	Awasi/Onjiko	3,000,000.00
94	Maintainance of Katenga to kochiewo Got road	Awasi/Onjiko	4,000,000.00
95	Improvement of Junction Kajala - Komuga Access road	Ombeyi	2,800,000.00
96	Improvement of Kainda - Kajopala - Koginga Omoro junction access road	Ombeyi	2,800,000.00
97	Improvement - Abwao - Akacha Nyandega access road	Ombeyi	3,200,000.00
98	Improvement of Wakesi - Wasweta - Wasagra access road	Ombeyi	3,500,000.00
99	Improvement of Okila - Mata - Ochieng access road	Ombeyi	3,000,000.00
100	Improvement of Komboto - Kajared Access road	Ombeyi	3,000,000.00
101	Improvement of Kanyakindu - Prof. Ayiecho Obumba Sec school access road	Ombeyi	1,700,000.00
102	Murraming of Kasela - Bung Sibuur access rd	Miwani	2,500,000.00
103	Improvement of Ambuso access road	Miwani	4,000,000.00
104	Improvement of Ogandi - Bao access road	Miwani	4,000,000.00
105	Opening and Improvement of of Hera Church - Minyange road	Miwani	3,500,000.00
106	Oyalo- biro Simbi access road	Masogo/Nyangoma	2,500,000.00
107	Ngere -Kamarwa road	Masogo/Nyangoma	4,000,000.00
108	Sanda Magare Access road.	Masogo/Nyangoma	2,500,000.00
109	Box culvert wambi - Ogillo.	Masogo/Nyangoma	5,000,000.00
110	Construction of Block 10 - Railways Road	Chemelil/Tamu	4,000,000.00
111	Construction of Ochieng Odondi Road	Chemelil/Tamu	2,800,000.00
112	Construction of Micah Odande Road	Chemelil/Tamu	3,900,000.00
113	Construction of Tom - Okulo Road	Chemelil/Tamu	2,800,000.00
114	Improvement of Oduk Martin Road	Chemelil/Tamu	3,500,000.00
115	Improvement of Menara Pombo Meja Ogutu Road	Muhoroni/Koru	3,000,000.00
116	Orudho Owako road	Muhoroni/Koru	4,000,000.00
117	Improvement of Kipchui, Prof Odingo, Prof Mbeche Ring Road	Muhoroni/Koru	3,000,000.00
118	Construction of Kanyim, Ochoria Box Culvert	Muhoroni/Koru	3,000,000.00
119	Improvement of Chamluchi, Bao, Papndege Road Godnyithindo	Muhoroni/Koru	3,000,000.00
120	Katito - Kobeto - Nduga Road	North Nyakach	4,000,000.00
121	Omwonyo Lee - Obingo Road	North Nyakach	3,000,000.00
122	Kadinda - VTC - Kandaria Market Road	North Nyakach	4,000,000.00
123	Kapila - Obuon - Thurgem Sec Road	North Nyakach	4,000,000.00
124	Improvement of Radienya Access Road	South East Nyakach	3,500,000.00
125	Kibuon Box Culvert	South East Nyakach	5,000,000.00
126	Nyamarimba kajimbo school road	South West Nyakach	2,000,000.00

127	Katinda soko road	South West Nyakach	2,000,000.00
128	Chachi gari road	South West Nyakach	2,000,000.00
129	Kajakobo road	South West Nyakach	2,000,000.00
130	Achuth Road	South West Nyakach	2,000,000.00
131	Orobi school road	South West Nyakach	2,000,000.00
132	Kambote kodalo Ramula school road	South West Nyakach	2,000,000.00
133	Nyakach mixed, KEYO odowa road	South West Nyakach	2,000,000.00
134	Routine Maintainance of Junction to Mbora School Access Road	West Nyakach	2,000,000.00
135	Completion and Culverting for Kaaga Nyabilo to Kabala Obungu Access Road	West Nyakach	1,900,000.00
136	Construction of Sango Buru Primary Access Road	West Nyakach	2,000,000.00
137	Construction of K'atieno Foot Bridge	West Nyakach	2,000,000.00
138	Junction Angola access road	Kolwa East	3,000,000.00
139	Bungu Kongwang access road	Kolwa East	3,000,000.00
140	Angaga access road	Kolwa East	2,500,000.00
141	Mwenge access road	Kolwa East	3,000,000.00
142	Kawuor Ajwang access road	Kolwa East	3,000,000.00
143	Kodero access road	Kolwa East	2,500,000.00
144	Karucho access road	Kolwa East	2,000,000.00
145	Buoye Kawese access road	Kolwa East	2,000,000.00
146	Awuonda Access road.	Kolwa Central	4,000,000.00
147	Renja- Kaloo.Acess Road.	Kolwa Central	3,000,000.00
148	Maintenance of Tido -Kunya access road.	Kolwa Central	3,000,000.00
149	Maintenance of Mola Access Road.	Kolwa Central	2,500,000.00
150	Maintenance of Corner "S" Access road.	Kolwa Central	3,000,000.00
151	Siwalo - Otera Access road	Kolwa Central	3,000,000.00
152	Opening and Gravelling of Anduyi - Ongany Access Road	Kolwa Central	3,000,000.00
153	Kawater June - Kalego - Kayuga Western Road	Nyalenda "A"	1,500,000.00
154	Kalego - Katemo - Shirkisho - Laboso Road	Nyalenda "A"	1,600,000.00
155	Okonyowelo - Kogai - Sidho access road	Nyalenda "A"	1,200,000.00
156	Corner Bar - Kowino - St. Marks - Kakwanya road	Nyalenda "A"	2,000,000.00
157	Andoga Road	Nyalenda "A"	1,800,000.00
158	Kambusi - Ojwang - Job Awino Road	Nyalenda "A"	2,000,000.00
159	United - Kogelo - Agumba access road	Nyalenda "A"	2,000,000.00
160	Leonard - Adholla Road	Nyalenda "A"	1,200,000.00
161	Olang - Derwa access Road	Nyalenda "A"	2,000,000.00
162	Pendeza road	Nyalenda "A"	1,200,000.00
163	Onege - Akomo - Ambili SDA Konyango Ring Road	Kajulu	2,000,000.00
164	St Monica Komodhi Kochuru Obwolo	Kajulu	3,000,000.00
165	Kowegi Kanyariaro Reru access road	Kajulu	3,000,000.00
166	Riverside Kahongo Chuchu improving access Road	Kajulu	3,000,000.00
167	Kokidi-Obasanjo-Uloma access road	North West Kisumu	3,000,000.00
168	Menara-Korutho-Koru ring road	Muhoroni/Koru	3,500,000.00

169	Muguli-Nyawita Road	North west Kisumu	3,000,000.00
170	Soko Mjinga-Eshivalu road	North west Kisumu	3,000,000.00
171	Grading and Murraming of Hongo Ogosa- Kolilo-Kaluore access road	Kobura	4,000,000.00
172	Kokuto access road	Kolwa East	4,000,000.00
173	Siala Bondo Box Culvert	Awasi/Onjiko	4,600,000.00
174	Construction of Kakmie road	Awasi/Onjiko	3,000,000.00
175	Improvement of Konduu-Mosque-Upendo shop-Kobado access road	Central Kisumu	3,000,000.00
176	Murraming of Sianda Gee-Amiyo Bridge	West Kisumu	3,000,000.00
177	Kanyamedha-Lily Vision-Kombedu road	Central Kisumu	2,500,000.00
178	Construction of Kamama Sarah Box Culverts	Kolwa East	4,700,000.00
179	Maintenance of Rae Kanyaika Junction - Rae Primary School Corner Labour - Ouko bridge Access Road	Kolwa Central	4,500,000.00
180	Maintenance of Shell - Akado Polytechnic - Ofunyu Road	Kolwa Central	3,000,000.00
181	Tido Primary-Orphanage access road	Kolwa Central	3,000,000.00
182	Construction of Kaaga Nyabilo to Kabala Obungu Access Road	West Nyakach	2,500,000.00
183	Number Kondogo to Chief's Camp Access Road	West Nyakach	2,800,000.00
184	Bunde-Kamolo-Disi road	Ahero	5,000,000.00
185	Kodhong access road	Ahero	4,000,000.00
186	Boya - Okanja Access Road	Ahero	4,000,000.00
187	Obugi - Onjiro access road	Ahero	4,000,000.00
188	AIC - Sinai Access Road	Central Kisumu	4,000,000.00
189	Mathonye access Road	Central Kisumu	3,500,000.00
190	Abuso access Road	Central Kisumu	3,000,000.00
191	Improvement of Auji-Simiti junction-Jans Senior Academy access road	Central Kisumu	3,000,000.00
192	Konuka - Korao Access Road	Central Kisumu	3,000,000.00
193	Ogen'go - Okwach Access Road	Central Kisumu	3,500,000.00
194	Darombe - Kapedo Access Road	Central Kisumu	4,000,000.00
195	Kadilia-Kachan Primary access road	Central Nyakach	4,000,000.00
196	Bar Youth polytechnic -Owaro-KMTC junction access road	Central Seme	3,500,000.00
197	Opening, Grading, Culverting of Kombewa-Rachilo School Access Road	Central Seme	4,000,000.00
198	Improvement of Namba Kosea - Akonya - Korumba Access Road	Central Seme	4,000,000.00
199	Kagumba - Lwala Road	Chemelil	3,000,000.00
200	Akodhe Loth Road	Chemelil	2,500,000.00
201	Olasi ring culvert	East Kano Wawidhi	2,000,000.00
202	Kogwedhi Primary School to Kapii Access Road	East Kano Wawidhi	3,000,000.00
203	Completion of Achiro - Magina Road	East Kano Wawidhi	2,000,000.00
204	Canteen St.Camilus Road	East Kano Wawidhi	3,500,000.00
205	Tok Teko- Kanyagoro access road	East Kano Wawidhi	4,000,000.00

206	Harambee Masune access road	East Kano Wawidhi	4,000,000.00
207	Maintenance of Malela Road	East Seme	2,500,000.00
208	Kojanjo-Konya-Nyanjong - Charles Aguko, K'Omiti Access Road	Kabonyo Kanyagwal	4,000,000.00
209	Grading and Murraming of Bukna -Sokomoko - Simboi Road	Kajulu	1,500,000.00
210	Grading and Murraming of riverside - Kahongo - Wathorego Road	Kajulu	2,000,000.00
211	Tarmaking of Arina Primary - Brilliant Road	Kaloleni/Shaurimoyo	11,000,000.00
212	Kamfwana Kagogo - Abal Access Road	Kobura	2,000,000.00
213	Nyamkebe-Kogot access road	Kobura	2,000,000.00
214	Construction of Miracle Box Culvert across River Auj	Manyatta B	4,000,000.00
215	Amazing Grace Pawteng Access Road	Masogo/Nyang'oma	2,000,000.00
216	Ogillo - Wambi Road	Masogo/Nyang'oma	2,000,000.00
217	Opening, Grading, Murraming of Kasale - Bung Sibuur - Kopudo - Ambuso Road	Miwani	2,500,000.00
218	Grading and Murraming of Kafatuma - Mariwa Centre, Osula Road	Muhoroni/Koru	3,000,000.00
219	Grading and Murraming of Tonde - Kipturi Road	Muhoroni/Koru	2,000,000.00
220	Grading and Murraming of Menara Owaga Road	Muhoroni/Koru	2,000,000.00
221	Gee - Patal - Ahenyo Road	North Kisumu	3,000,000.00
222	Murraming and fencing of Riat Market	North Nyakach	2,000,000.00
223	Urudi-Kanyalwal-Kerre Road	North Nyakach	3,000,000.00
224	Opening,Grading and murraming of Atoto Unjiro Access Road	North Seme	4,000,000.00
225	Got Odongo school-,Okwach Adiyi school access road	North Seme	3,000,000.00
226	Survey and Opening Ring Road at Kipasi Market	North Seme	1,000,000.00
227	Ami Box Culvert - St Dorcas ECD Access Road	North Seme	4,000,000.00
228	Lela sunrise access road	North West Kisumu	3,000,000.00
229	Nyakongo-Yenga -Kawambia road	North West Kisumu	3,000,000.00
230	Nyalalo - Sunsire Access Road	North West Kisumu	2,800,000.00
231	Openning,Grading,Culverting and Murraming of 'Ochieng - Osindi - Nyamuoso - Mata - Okila Access Road	Ombeyi	2,500,000.00
232	Opening, Formation of Kizito Bono - Kang'onglo Access Road	Ombeyi	3,000,000.00
233	Improvement of Namba kibwon -Njora Dotcom access road	South East Nyakach	5,000,000.00
234	Openning and Improvement of Nyabondo Kaduogo Junction - Sundon Road	South East Nyakach	2,000,000.00
235	Kolum - St. Hillarious Access Road	South East Nyakach	4,000,000.00
236	Completion, opening and Murraming of Agai-Bam Got access road	South East Nyakach	5,000,000.00
237	Formation, Grading, Murraming and Culverting of Sabembe - Uradi Omollo Owino - Achuodho Beach Access Road	South West Kisumu	3,000,000.00

238	Improvement and Culverting of Tido Sabako - Oyiengo Access Road	South West Kisumu	3,000,000.00
239	Grading, Culverting and Murraming of Konyando - Bara Access Road	South West Kisumu	3,000,000.00
240	Gari Achingure Road	South West Nyakach	2,000,000.00
241	Othith Odowa Road	South West Nyakach	2,000,000.00
242	Grading and Murraming Penstate Rambara access road	West Kisumu	2,000,000.00
243	Jodo- Auma- Kochiewo	Chemelil/Tamu	5,000,000.00
244	Opening of Sianda Primary - Maembe Kodero Dispensary Kaenda Access Road	West Kisumu	2,000,000.00
245	Protection at Nyatigo Box Culvert	West Seme	1,500,000.00
246	Improvement of Wath Gwen Karoki	North West Kisumu	3,000,000.00
247	Ragen- Bolo Junction	Central Nyakach	5,000,000.00
248	Pedo Junction- Kamoro Junction	West Nyakach	5,000,000.00
249	Bodi- Alungo	West Seme	3,500,000.00
250	Asat Junction- Chuthber	West Seme	4,500,000.00
251	Kawega-Rabongi Junction	Central Seme	4,000,000.00
252	Lolwe Nanga	East Seme	4,000,000.00
253	Rabongi-Korumba Junction	Central Seme	4,000,000.00
254	Namba Koder- Othany	Central Seme	4,000,000.00
255	Harambee-Korwente	North Seme	4,000,000.00
256	Grading and Murraming of Okok Kindu Access Road	Kajulu	3,500,000.00
257	Opening and Grading of Simboi,Miranga,4ways Road	Kajulu	5,000,000.00
258	Construction of Box Culvert Kanyandiga	Kajulu	4,500,000.00
259	Kaloo Access Road	Ahero	4,000,000.00
260	Karateng Access Road	Ahero	4,000,000.00
261	Kayoo Access Road	Ahero	4,000,000.00
262	Obugi- Kodhoch Access Road	Ahero	4,000,000.00
263	Kafather- Lisana Dispensary Access Road	North Nyakach	4,000,000.00
264	Kolemo- Nyamwake Access Road	Kobura	4,000,000.00
265	Chuth Ber Alungo Road	West Seme	5,000,000.00
266	Manyuanda-Konam-Nyandeje	West Seme	5,000,000.00
267	Ridore-Akode	West Seme	5,000,000.00
268	Njogoo-Junction-Olasi-Kouma- Owuoyo access road	West Nyakach	5,000,000.00
269	Construction of Maembe mbili-Wath Lango	West Nyakach	4,000,000.00
270	Maintenance of Bondo-Kachola road	Awasi/Onjiko	3,500,000.00
271	Openning,Grading,Culverting of Nyawan Onget road	Kajulu	5,000,000.00
272	Openning and Grading of Kindu-Mbora Koluoch access road	Kajulu	4,000,000.00
273	Tok Teko- Nyarombe Primary School- Wangneno market access road	East Kano Wawidhi	4,000,000.00
274	Openning and Grading of Kosweta Kanyimon Alap access road	Kajulu	4,500,000.00

275	Openning and Grading and murraming of Kajerry junction-Rae-Kodote and Kalejo junction	Kajulu	3,500,000.00
	Sub- Total		1,145,601,577.00
	ENERGY		
S/No	PROJECT NAME	WARD	AMOUNT
275	Rehabilitation of floodlights at Riat Market, Lolwe and Wangarot	Central Seme	1,500,000.00
276	Installation of Floodlight at Arambe Market,	North Seme	2,500,000.00
277	Rehabilitation of Floodlights	South West Kisumu	1,500,000.00
278	Floodlight at Koyondi	North West Kisumu	3,000,000.00
279	Flood light at Odowa	North West Kisumu	2,000,000.00
280	Installation of Highmast floodlights at Land Ouko Market	Kolwa Central	2,000,000.00
281	Installation of Highmast floodlights at Aqwaya Market	North Seme	2,000,000.00
282	Installation of Highmast floodlights at Bara Market	South West Kisumu	2,000,000.00
283	Installation of floodlights at Migingo	Central Kisumu	2,000,000.00
284	Installation of floodlights at Odongo Oher	Ombeyi	2,000,000.00
285	Floodlight between Royal Swiss and Riat College	North Kisumu	2,000,000.00
286	Installation of Highmast Floodlights at Kajuongi Market	Kajulu	2,000,000.00
287	Floodlight at Rae Market	North Nyakach	2,000,000.00
288	Installation of Highmast floodlights at God Nyithindo Health Centre	Muhoroni/Koru	2,000,000.00
289	Installation of Highmast floodlights at Kodum Market	Central Nyakach	2,000,000.00
290	Installation of Highmast floodlights at Wang'nenno Market	East Kano Wawidhi	2,000,000.00
291	Installation of Highmast floodlights at Ongadi market(Kibos)	Miwani	2,000,000.00
292	Installation of Highmast floodlights at Odega Market	Kabonyo Kanyagwal	2,000,000.00
293	Installation of Highmast floodlights at Kadiju Primary School	Kolwa East	2,000,000.00
294	Installation of Highmast floodlights at Kuoyo Health Centre	Manyatta B	2,000,000.00
295	Provision of Solar Lights at Kogalo Centre	Ombeyi	2,000,000.00
296	Installation of Floodlight at Ondoga road	South West Nyakach	2,000,000.00
297	Floodlights at Roundabout Market	Central Kisumu	2,000,000.00
298	Floodlights at Ayweyo Canteen	East Kano Wawidhi	2,000,000.00
299	Installation of Floodlights at Kibos Nubian	Miwani	2,000,000.00
300	Installation of Floodlights at Kasongo Market	Miwani	2,000,000.00
301	Installation of Floodlights at Tamu Market	Chemelil	2,000,000.00
302	Installation of Flodlights at Kibigori Market	Chemelil	2,000,000.00
303	Installation of Flodlights at Makindu Market	Chemelil	2,000,000.00
304	Installation of Functional Floodlights at Koru Shopping Centre/Market	Muhoroni/Koru	2,000,000.00
305	Provision of Floodlight at onyuongo Junction	North Nyakach	2,000,000.00
306	Installation of Floodlight at Sondu - Nyabondo Juction	South East Nyakach	2,500,000.00

307	Rae Kanyaika Floodlight	Kolwa Central	2,000,000.00
308	Floodlight Gorogoro	West Seme	2,000,000.00
309	Floodlight at Namba Kapiyo	East Seme	2,000,000.00
310	Konam Floodlight	West Seme	2,000,000.00
311	Floodlight at Tanzanite	East Seme	2,000,000.00
312	Kachola Floodlight	East Seme	2,000,000.00
313	Flood light Obwolo Junction	Kajulu	3,000,000.00
314	Installation of Migingo Floodlight	Miwani	2,500,000.00
315	OSUOME MARKET HIGHMAST FLOODLIGHTS	Central Nyakach	2,000,000.00
316	Karodi Floodlight.	South East Nyakach	2,500,000.00
317	Floodlight at Auji	Central Kisumu	2,000,000.00
318	Floodlight at st.Raphael Nursery	Kajulu	2,000,000.00
	Sub-Total		91,000,000.00
	GRAND TOTAL		1,236,601,577.00

8. DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND ICT SERVICES

Part A: Directorates of the Department

The department of Finance and Economic Planning is divided into the following directorates:

1. Accounting Services;
2. Asset, Risk and Debt Management;
3. Revenue;
4. Budget;
5. Internal Audit;
6. Procurement and Supply Chain Management;
7. Monitoring and Evaluation
8. Planning and Statistics.

Part B: Vision

A leader in County resource mobilization, financial and fiscal management.

Part C: Mission

To ensure efficient and effective sourcing and management of financial and fiscal resources for accelerated development of Kisumu County.

Part D: Mandate of the Department

The Department of Finance and Economic Planning draws its mandate from Section 104 of the Public Finance Management Act (PFMA) 2012, as well as regulations and policy guidelines issued by the National Treasury from time to time. As the County treasury, the department is obligated to perform the following duties and responsibilities: -

- a) Developing and implementing financial policies in the county;
- b) Preparing the annual budget for the county and co-coordinating the preparation of estimates of revenue and expenditure of the county government;
- c) Coordinating the implementation of the budget of the county government;
- d) Mobilizing resources for funding the budgetary requirements of the county government and putting in place mechanisms to raise revenue and resources;
- e) Managing the county government's public debt and other obligations and developing a framework of debt control for the county;
- f) Consolidating the annual appropriation accounts and other financial statements of the county government in a format determined by the Accounting Standards Board (ASB);

- g) Acting as custodian of the inventory of the county government's assets except where provided otherwise by other legislation or the Constitution;
- h) Ensuring compliance with accounting standards prescribed and published by the ASB from time to time;
- i) Ensuring proper management and control of, and accounting for the finances of the county government and its entities in order to promote efficient and effective use of the county's budgetary resources;
- j) Maintaining proper accounts and other records in respect of the County Revenue Fund, the County Emergencies Fund and other public funds administered by the county government;
- k) Monitoring the county government's entities to ensure compliance with the PFMA and effective management of their funds, efficiency and transparency and, in particular, proper accountability for the expenditure of those funds;
- l) Assisting county government entities in developing their capacity for efficient, effective and transparent financial management, upon request;
- m) Providing the National Treasury with information which it may require to carry out its responsibilities under the Constitution and the PFMA;
- n) Issuing circulars with respect to financial matters relating to county government entities;
- o) Advising the county government entities, the County Executive Committee and the county assembly on financial matters;
- p) Strengthening financial and fiscal relations between the national government and county governments in performing their functions;
- q) Reporting regularly to the county assembly on the implementation of the annual county budget; and
- r) Taking any other action to further the implementation of the PFMA in relation to the County.

Part E: Strategic Overview and Context for Budget Intervention

This is the fifth budget of the current County Government of Kisumu, that came into office in August 2017. It is the tenth County budget since establishment of devolved governments. This 2022/2023 budget is developed in the broad context of the national Medium-Term Framework (MTEF) of the period 2022-2024, post covid-19 Economic Recovery Programme, paying out the pending bills as directed by the office of the controller of budget and the Kisumu County Annual Development Plan (KCADP) 2022/2023 FY.

The proposals by the department of finance and economic planning are drawn from the second County Integrated Development Plan (CIDP II), the Big Four Agenda and the current Governor's ten-point agenda, elaborated in other sections of this budget book, especially in the respective development

sectors. This alignment may only be indirect since the Department of Finance and Economic Planning is an enabler/facilitator of the rest of the sectors.

Despite the challenges anticipated downturns in financial flows and operational context in the post-COVID 19 environments, we maintain support to key result areas especially in implementation of Kisumu County Covid 19 Social Economic Reengineering strategy with the following key pillars:

- a) Boosting private sector activity that is, improving the business environment in the county. This will involve:
 - i. Partnership with institutions both in public and private spheres to facilitate development of adequate and equipped work sites with workshops, common user facilities, incubations centres and show rooms for artisans. In addition, enhancement the promotion of local manufacture of affordable tools and machinery for MSMEs will be considered.
 - ii. Initiating and strengthening of self-sustaining funds dedicated and easily accessible to MSMEs such as trade funds, enterprise funds, revolving funds to PWD and establishing frameworks for micro leasing for the MSMEs and utilization of SMES credit guarantee scheme launched in 2020 to cushion all SMES across the county for risks of high credit costs.
 - iii. Provision of affordable energy in collaboration with the National Government and other stake holders.
 - iv. Provision of infrastructures related to connectivity such as roads, electricity, water and drainage to improve business environment.
 - v. Foster enhancement of security to reduce on crime and create a peaceful business environment.
 - vi. Ensuring compliance with statutory procedures in the planning and budgeting processes of the Government including requirements on public participation and planning timelines.
 - vii. To ensure overall compliance by the county government with public procurement laws and other procedures for the acquisition and utilization of goods and services.
- b) Exploiting the blue economy by developing sectors such as fisheries, aquaculture, tourism, marine transport and logistics, energy, manufacturing, water spots and biotechnology.
- c) Promoting human capital development by enhancing Marwa solidarity health cover, build workplace resilience, expand access to collectively financed paid sick leave, create more employment opportunities and capacity build workers.
- d) Enhancing ICT capacity for business continuity by fast-tracking implementation of various projects to ensure business continuity to ensure resilience of the County against future pandemic and disaster
- e) Strengthening County Governments' preparedness and response to pandemic and disasters by developing a robust, comprehensive and well-coordinated policy and institutional framework for disaster management.
- 1. In the financial year 2022/2023 the County Government plans to pay pending bills to contactors; this will cushion the contractors and keep them afloat whilst enhancing money circulation within the county and boosting the credit profile of the County hence enhanced service delivery.

Furthermore, this will in turn expand the fiscal space in the subsequent budgets whereby the county will be able to channel funds to development projects and programs.

Part F: Summary of Programme Outputs and Key Performance Indicators

Programme/SubProgramme	Delivery Unit	Key Outputs	Key Performance Indicators	Targets		
				2022/2023	2023/2024	2024/2025
P0201: GENERAL ADMINISTRATION & PLANNING SERVICES	Administrative services unit.	Increased efficiency and effectiveness of service delivery Administrative services provided to all departments.	Questionnaire forms and feedback available.	Continuous	Continuous	Continuous
P020302: PLANNING AND STATISTIC	Administrative service unit	Proper planning on utilization of County limited resources	Planning policy developed . CIDP 11 End Year Review Report. KCADP 2 available County Integrated Data Bank available	Continuous	Continuous	Continuous
P020303: MONITORING AND EVALUATION	Monitoring and Evaluation unit	Quality project implementation	Frequent field report on status of implemented projects	Continuous	Continuous	Continuous

P020201 ACCOUNTING	Head of treasury/ accounting services unit	Capacities build for key public financial offices and their staff	Number of officers trained; workshops held	Continuous	Continuous	Continuous
P020202 ASSETS MANAGEMENT SERVICES	Risk and Asset Portfolio unit	Updated assets register, debtors and creditors ledgers Developing Risk Policy	%of debt reduction	Continuous	Continuous	Continuous
P020203 REVENUE MOBILIZATION	Revenue mobilization	Total value of revenues collected and allocated to all	Percentage of revenue from county	Continuous	Continuous	Continuous
P020204: BUDGET FORMULATION AND EXPENDITURE MANAGEMENT	Budget Unit	To ensure timely development review and submission of the County Budget Estimate	1. Submission of Budget to County Assembly by 30 April 2. Prudent financial management	Continuous	Continuous	Continuous
P020205: MANAGEMENT OF PUBLIC FINANCIAL RESOURCES (PROCUREMENT)	Procurement	Procuring and distribution of goods and services for the County Government	Number of goods and Services procured and delivered	Continuous	Continuous	Continuous
P020206: AUDIT SERVICES	Internal Audit	Risk based audit techniques applied to	Regular internal Audit reports	Continuous	Continuous	Continuous

		audit of financial transaction.				

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P0201: Financial Administration	186,538,395	121,597,038	175,070,903	207,188,618	217,548,049	228,425,451
P0202: Financial Services	1,613,815,509	218,951,503	1,606,785,408	1,475,097,185	1,548,852,044	1,626,294,646
P0203: Emergency	-	-	-	207,500,000	217,875,000	228,768,750
Total Expenditure	1,800,353,904	340,548,541	1,781,856,311	1,889,785,803	1,984,275,093	2,083,488,848

5083 DEPARTMENT OF FINANCE & ECONOMIC PLANNING							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	867,136,158	323,351,678	833,752,709	1,786,359,123	1,875,677,079	1,969,460,933
21	Compensation of Employees	-	-	-	337,475,004	354,348,754	372,066,192
22	Goods and Services	867,136,158	250,851,678	683,752,709	1,188,884,119	1,248,328,325	1,310,744,741
26	Grants	-	72,500,000	150,000,000	260,000,000	273,000,000	286,650,000
	Capital Expenditure	933,217,746	17,196,863	948,103,602	103,426,680	108,598,014	114,027,915
31	Acquisition of Non-Financial Assets	933,217,746	17,196,863	948,103,602	103,426,680	108,598,014	114,027,915
	Total Expenditure	1,800,353,904	340,548,541	1,781,856,311	1,889,785,803	1,984,275,093	2,083,488,848

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage

Personnel Emoluments	-	-	-	337,475,004	17.86
Operations & Maintenance	1,800,353,904	340,548,541	1,781,856,311	1,477,233,919	78.17
Development	-	-	-	75,076,880	3.97
Total	1,800,353,904	340,548,541	1,781,856,311	1,889,785,803	100

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

P0201: Financial Administration						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP020101: Administrative Services	86,729,400	13,026,213	75,900,000	51,960,304	54,558,319	57,286,235
SP:201102:County Planning	43,835,209	5,436,000	28,947,903	95,228,314	99,989,730	104,989,216
SP020103: Monitoring and Evaluation	7,477,369	27,196,807	9,581,000	15,000,000	15,750,000	16,537,500
SP020104: Statistic Services	4,214,693	20,768,560	7,075,000	15,000,000	15,750,000	16,537,500
SP020105: Lake Front	12,692,551	13,770,000	15,567,000	15,000,000	15,750,000	16,537,500
SP020204: Investment Management Unit/ICT	31,589,173	41,399,458	38,000,000	15,000,000	15,750,000	16,537,500
Total Programme Expenditure	186,538,395	121,597,038	175,070,903	207,188,618	217,548,049	228,425,451

P0201: Financial Administration							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	177,725,193	111,797,038	164,670,903	199,688,618	209,673,049	220,156,701
22	Goods and Services	177,725,193	111,797,038	164,670,903	199,688,618	209,673,049	220,156,701
	Capital Expenditure	8,813,202	9,800,000	10,400,000	7,500,000	7,875,000	8,268,750
31	Acquisition of Non-Financial Assets	8,813,202	9,800,000	10,400,000	7,500,000	7,875,000	8,268,750

	Total Expenditure	186,538,395	121,597,038	175,070,903	207,188,618	217,548,049	228,425,451

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	186,538,395	121,597,038	175,070,903	207,188,618	100.00
Development		-		-	0.00
Total	186,538,395	121,597,038	175,070,903	207,188,618	100

P0202: Financial Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP020201: Accounting	1,495,846,520	117,862,145	1,495,903,602	1,214,071,664	1,274,775,247	1,338,514,010
SP020202: Assets Management Services	3,140,900	2,212,700	8,010,000	15,000,000	15,750,000	16,537,500
SP020203: Revenue Mobilisation Services	-	5,898,700	-	130,000,000	136,500,000	143,325,000
SP020204: Management of Public Financial Resources (Procurement)	14,015,804	9,120,650	15,000,000	55,157,169	57,915,027	60,810,779
SP020205: Budget Formulation and Coordination	76,718,435	59,804,240	59,271,806	27,476,352	28,850,170	30,292,678
SP020206: Audit services	24,093,850	24,053,068	28,600,000	33,392,000	35,061,600	36,814,680
Total Programme Expenditure	1,613,815,509	218,951,503	1,606,785,408	1,475,097,185	1,548,852,044	1,626,294,646

P0202: Financial Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	689,410,965	211,554,640	669,081,806	1,380,670,505	1,449,704,030	1,522,189,232

21	Compensation of Employees	-	-	-	337,475,004	354,348,754	372,066,192
22	Goods and Services	689,410,965	139,054,640	519,081,806	983,195,501	1,032,355,276	1,083,973,040
26	Grants	-	72,500,000	150,000,000	60,000,000	63,000,000	66,150,000
	Capital Expenditure	924,404,544	7,396,863	937,703,602	94,426,680	99,148,014	104,105,415
31	Acquisition of Non-Financial Assets	924,404,544	7,396,863	937,703,602	94,426,680	99,148,014	104,105,415
	Total Expenditure	1,613,815,509	218,951,503	1,606,785,408	1,475,097,185	1,548,852,044	1,626,294,646

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	337,475,004	22.88
Operations & Maintenance	1,613,815,509	218,951,503	1,606,785,408	1,062,545,301	72.03
Development	-	-	-	75,076,880	5.09
Total	1,613,815,509	218,951,503	1,606,785,408	1,475,097,185	100

P0203: Emergency						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP20301: Emergency	-	-	-	207,500,000	217,875,000	228,768,750
Total Programme Expenditure	-	-	-	207,500,000	217,875,000	228,768,750

P0203: Emergency							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	206,000,000	216,300,000	227,115,000
22	Goods and Services	-	-	-	6,000,000	6,300,000	6,615,000
26	Grants	-	-	-	200,000,000	210,000,000	220,500,000
	Capital Expenditure	-	-	-	1,500,000	1,575,000	1,653,750
31	Acquisition of Non-Financial Assets	-	-	-	1,500,000	1,575,000	1,653,750

	Total Expenditure	-	-	-	207,500,000	217,875,000	228,768,750

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	-	-	207,500,000	100.00
Development	-	-	-	-	0.00
Total	-	-	-	207,500,000	100

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

P0201: Financial Administration							
SP020101: Administrative Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	86,729,400	13,026,213	75,900,000	45,960,304	48,258,319	50,671,235
22	Goods and Services	86,729,400	13,026,213	75,900,000	45,960,304	48,258,319	50,671,235
	Capital Expenditure	-	-	-	6,000,000	6,300,000	6,615,000
31	Acquisition of Non-Financial Assets	-	-	-	6,000,000	6,300,000	6,615,000
	Total Expenditure	86,729,400	13,026,213	75,900,000	51,960,304	54,558,319	57,286,235

P0201: Financial Administration							
SP:201102:County Planning							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	43,835,209	5,436,000	28,947,903	95,228,314	99,989,730	104,989,216
22	Goods and Services	43,835,209	5,436,000	28,947,903	95,228,314	99,989,730	104,989,216

	Total Expenditure	43,835,209	5,436,000	28,947,903	95,228,314	99,989,730	104,989,216

P0201: Financial Administration							
SP020103: Monitoring and Evaluation							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	7,477,369	27,196,807	9,581,000	15,000,000	15,750,000	16,537,500
22	Goods and Services	7,477,369	27,196,807	9,581,000	15,000,000	15,750,000	16,537,500
	Total Expenditure	7,477,369	27,196,807	9,581,000	15,000,000	15,750,000	16,537,500

P0201: Financial Administration							
SP020104: Statistic Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	4,214,693	20,768,560	7,075,000	15,000,000	15,750,000	16,537,500
22	Goods and Services	4,214,693	20,768,560	7,075,000	15,000,000	15,750,000	16,537,500
	Total Expenditure	4,214,693	20,768,560	7,075,000	15,000,000	15,750,000	16,537,500

P0201: Financial Administration							
SP020105: Lake Front							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	12,692,551	13,770,000	15,567,000	15,000,000	15,750,000	16,537,500
22	Goods and Services	12,692,551	13,770,000	15,567,000	15,000,000	15,750,000	16,537,500
	Total Expenditure	12,692,551	13,770,000	15,567,000	15,000,000	15,750,000	16,537,500

P0201: Financial Administration							

SP020204: Investment Management Unit/ICT							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	22,775,971	31,599,458	27,600,000	13,500,000	14,175,000	14,883,750
22	Goods and Services	22,775,971	31,599,458	27,600,000	13,500,000	14,175,000	14,883,750
	Capital Expenditure	8,813,202	9,800,000	10,400,000	1,500,000	1,575,000	1,653,750
31	Acquisition of Non-Financial Assets	8,813,202	9,800,000	10,400,000	1,500,000	1,575,000	1,653,750
	Total Expenditure	31,589,173	41,399,458	38,000,000	15,000,000	15,750,000	16,537,500

P0202: Financial Services							
SP020201: Accounting							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	581,242,918	117,862,145	568,300,000	1,138,994,784	1,195,944,523	1,255,741,749
21	Compensation of Employees	-	-	-	337,475,004	354,348,754	372,066,192
22	Goods and Services	581,242,918	45,362,145	418,300,000	801,519,780	841,595,769	883,675,557
26	Grants	-	72,500,000	150,000,000	-	-	-
	Capital Expenditure	914,603,602	-	927,603,602	75,076,880	78,830,724	82,772,260
31	Acquisition of Non-Financial Assets	914,603,602	-	927,603,602	75,076,880	78,830,724	82,772,260
	Total Expenditure	1,495,846,520	117,862,145	1,495,903,602	1,214,071,664	1,274,775,247	1,338,514,010

P0202: Financial Services							
SP020202: Assets Management Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	3,140,900	1,212,700	8,010,000	12,700,000	13,335,000	14,001,750
22	Goods and Services	3,140,900	1,212,700	8,010,000	12,700,000	13,335,000	14,001,750

	Capital Expenditure	-	1,000,000	-	2,300,000	2,415,000	2,535,750
31	Acquisition of Non-Financial Assets	-	1,000,000	-	2,300,000	2,415,000	2,535,750
	Total Expenditure	3,140,900	2,212,700	8,010,000	15,000,000	15,750,000	16,537,500

P0202: Financial Services							
SP020203: Revenue Mobilisation Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	4,398,700	-	130,000,000	136,500,000	143,325,000
22	Goods and Services	-	4,398,700	-	70,000,000	73,500,000	77,175,000
26	Grants	-	-	-	60,000,000	63,000,000	66,150,000
	Capital Expenditure	-	1,500,000	-	-	-	-
31	Acquisition of Non-Financial Assets	-	1,500,000	-	-	-	-
	Total Expenditure	-	5,898,700	-	130,000,000	136,500,000	143,325,000

P0202: Financial Services							
SP020204: Management of Public Financial Resources (Procurement)							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	14,015,804	7,523,750	15,000,000	48,357,369	50,775,237	53,313,999
22	Goods and Services	14,015,804	7,523,750	15,000,000	48,357,369	50,775,237	53,313,999
	Capital Expenditure	-	1,596,900	-	6,799,800	7,139,790	7,496,780
31	Acquisition of Non-Financial Assets	-	1,596,900	-	6,799,800	7,139,790	7,496,780
	Total Expenditure	14,015,804	9,120,650	15,000,000	55,157,169	57,915,027	60,810,779

P0202: Financial Services							
SP020205: Budget Formulation and Coordination							

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	69,017,493	56,504,277	51,271,806	27,476,352	28,850,170	30,292,678
22	Goods and Services	69,017,493	56,504,277	51,271,806	27,476,352	28,850,170	30,292,678
	Capital Expenditure	7,700,942	3,299,963	8,000,000	-	-	-
31	Acquisition of Non-Financial Assets	7,700,942	3,299,963	8,000,000	-	-	-
	Total Expenditure	76,718,435	59,804,240	59,271,806	27,476,352	28,850,170	30,292,678

	P0202: Financial Services						
	SP020206: Audit services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	21,993,850	24,053,068	26,500,000	23,142,000	24,299,100	25,514,055
22	Goods and Services	21,993,850	24,053,068	26,500,000	23,142,000	24,299,100	25,514,055
	Capital Expenditure	2,100,000	-	2,100,000	10,250,000	10,762,500	11,300,625
31	Acquisition of Non-Financial Assets	2,100,000	-	2,100,000	10,250,000	10,762,500	11,300,625
	Total Expenditure	24,093,850	24,053,068	28,600,000	33,392,000	35,061,600	36,814,680

	P0203: Emergency						
	SP20301: Emergency						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	206,000,000	216,300,000	227,115,000
22	Goods and Services	-	-	-	6,000,000	6,300,000	6,615,000
26	Grants	-	-	-	200,000,000	210,000,000	220,500,000
	Capital Expenditure	-	-	-	1,500,000	1,575,000	1,653,750

31	Acquisition of Non-Financial Assets	-	-	-	1,500,000	1,575,000	1,653,750
	Total Expenditure	-	-	-	207,500,000	217,875,000	228,768,750

Part I: Classification by Vote, Head and Item

Prog1	P0201: Financial Administration						
P1SP1	SP020101: Administrative Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	86,729,400	13,026,213	75,900,000	45,960,304	48,258,319	50,671,235
2210200	Communication, Supplies and Services	-	-	-	210,000	220,500	231,525
2210201	Telephone Services	-	-	-	200,000	210,000	220,500
2210203	Courier & Postal Services	-	-	-	10,000	10,500	11,025
2210300	Domestic Travel, Subsistence and Other Transportation Costs	25,474,400	5,129,925	16,750,000	5,700,000	5,985,000	6,284,250
2210301	Travel - Airline, Bus etc	9,350,000	-	4,550,000	2,500,000	2,625,000	2,756,250
2210302	Accommodation -Domestic Travel	1,741,800	275,300	1,750,000	2,200,000	2,310,000	2,425,500
2210303	Daily Subsistence Allowance	12,500,000	3,440,625	8,500,000	1,000,000	1,050,000	1,102,500
2210309	Field Allowance	1,882,600	1,414,000	1,950,000	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	26,250,000	-	25,000,000	31,000,000	32,550,000	34,177,500
2210401	Travel - Airline, Bus etc	18,000,000	-	15,000,000	20,000,000	21,000,000	22,050,000
2210402	Accommodation -international Travel	-	-	-	1,000,000	1,050,000	1,102,500
2210403	Daily Subsistence Allowance	8,250,000	-	10,000,000	10,000,000	10,500,000	11,025,000
2210500	Printing, Advertising and Information Supplies and Services	-	249,188	-	2,050,304	2,152,819	2,260,460
2210502	Publishing & Printing services	-	50,000	-	1,000,000	1,050,000	1,102,500
2210503	Subscriptions - Newspaper & Magazines	-	-	-	400,304	420,319	441,335
2210504	Advertising & Publicity	-	199,188	-	650,000	682,500	716,625
2210600	Rental of Produced Assets	-	747,840	-	-	-	-
2210604	Hire of Transport	-	747,840	-	-	-	-
2210800	Hospitality Supplies and Services	2,805,000	3,341,640	3,950,000	1,000,000	1,050,000	1,102,500

2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	1,500,000	2,380,300	1,500,000	1,000,000	1,050,000	1,102,500
2210802	Board Committee, Conferences and Seminars	1,305,000	961,340	2,450,000	-	-	-
2211100	General Office Supplies and Services	1,500,000	468,500	1,500,000	4,000,000	4,200,000	4,410,000
2211101	General Office Supplies	1,500,000	468,500	1,500,000	3,000,000	3,150,000	3,307,500
2211102	Supplies and Accessories for Computers and Printers	-	-	-	1,000,000	1,050,000	1,102,500
2211200	Fuel, Oil and Lubricants	13,800,000	822,000	800,000	1,000,000	1,050,000	1,102,500
2211201	Refined Fuels and Lubricants for Transport	13,800,000	822,000	800,000	1,000,000	1,050,000	1,102,500
2211300	Other Operating Expenses	16,900,000	470,120	27,900,000	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	50,000	-	-	-	-
2211310	Contracted Professional Services	16,900,000	-	27,900,000	-	-	-
2211399	Other Operating Expenses	-	420,120	-	-	-	-
2220200	Routine Maintenance - Other Assets	-	1,797,000	-	1,000,000	1,050,000	1,102,500
2220205	Maintenance of Buildings and Stations Non-Residential	-	1,797,000	-	1,000,000	1,050,000	1,102,500
3100000	Acquisition of Non-Financial Assets	-	-	-	6,000,000	6,300,000	6,615,000
3111000	Purchase of Office Furniture/General Equipment	-	-	-	6,000,000	6,300,000	6,615,000
3111001	Purchase of Office Furniture/General Equipment	-	-	-	5,000,000	5,250,000	5,512,500
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	-	1,000,000	1,050,000	1,102,500

Prog1	P0201: Financial Administration						
P1SP2	SP:201102:County Planning						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	43,835,209	5,436,000	28,947,903	95,228,314	99,989,730	104,989,216
2210300	Domestic Travel, Subsistence and Other Transportation Costs	8,064,400	4,756,000	8,150,000	11,266,960	11,830,308	12,421,823
2210301	Travel - Airline, Bus etc	650,000	1,056,000	650,000	1,396,410	1,466,231	1,539,542
2210302	Accommodation -Domestic Travel	414,400	2,500,000	500,000	870,550	914,078	959,781
2210303	Daily Subsistence Allowance	5,700,000	-	5,700,000	8,000,000	8,400,000	8,820,000

2210309	Field Allowance	1,300,000	1,200,000	1,300,000	1,000,000	1,050,000	1,102,500
2210500	Printing, Advertising and Information Supplies and Services	20,471,983	60,000	10,747,903	71,408,314	74,978,730	78,727,666
2210502	Publishing & Printing services	20,047,903	-	10,047,903	57,008,314	59,858,730	62,851,666
2210504	Advertising & Publicity	424,080	60,000	700,000	2,800,000	2,940,000	3,087,000
2210505	Trade Shows & Exhibitions	-	-	-	11,600,000	12,180,000	12,789,000
2210800	Hospitality Supplies and Services	13,448,826	-	8,200,000	11,220,000	11,781,000	12,370,050
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	12,448,826	-	6,000,000	9,220,000	9,681,000	10,165,050
2210802	Board Committee, Conferences and Seminars	1,000,000	-	2,200,000	2,000,000	2,100,000	2,205,000
2211100	General Office Supplies and Services	750,000	120,000	750,000	-	-	-
2211101	General Office Supplies	750,000	120,000	750,000	-	-	-
2211200	Fuel, Oil and Lubricants	600,000	-	600,000	750,000	787,500	826,875
2211201	Refined Fuels and Lubricants for Transport	600,000	-	600,000	750,000	787,500	826,875
2211300	Other Operating Expenses	-	500,000	-	-	-	-
2211310	Contracted Professional Services	-	500,000	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	500,000	-	500,000	583,040	612,192	642,802
2220101	Maintenance Motor Vehicles	500,000	-	500,000	583,040	612,192	642,802

Prog1	P0201: Financial Administration						
P1SP3	SP020103: Monitoring and Evaluation						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	7,477,369	27,196,807	9,581,000	15,000,000	15,750,000	16,537,500
2210200	Communication, Supplies and Services	-	-	-	510,000	535,500	562,275
2210201	Telephone Services	-	-	-	500,000	525,000	551,250
2210203	Courier & Postal Services	-	-	-	10,000	10,500	11,025
2210300	Domestic Travel, Subsistence and Other Transportation Costs	3,033,000	12,852,000	3,200,000	8,280,000	8,694,000	9,128,700
2210301	Travel - Airline, Bus etc	87,000	-	200,000	750,000	787,500	826,875
2210302	Accommodation -Domestic Travel	278,000	823,900	500,000	1,530,000	1,606,500	1,686,825
2210303	Daily Subsistence Allowance	1,168,000	5,096,000	1,000,000	2,500,000	2,625,000	2,756,250

2210309	Field Allowance	1,500,000	6,932,100	1,500,000	3,500,000	3,675,000	3,858,750
2210500	Printing, Advertising and Information Supplies and Services	516,840	1,250,000	1,181,000	3,450,000	3,622,500	3,803,625
2210502	Publishing & Printing services	299,920	1,000,000	900,000	3,000,000	3,150,000	3,307,500
2210504	Advertising & Publicity	216,920	250,000	281,000	450,000	472,500	496,125
2210800	Hospitality Supplies and Services	1,947,785	6,265,882	3,000,000	1,200,000	1,260,000	1,323,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	947,785	1,023,982	1,000,000	1,200,000	1,260,000	1,323,000
2210802	Board Committee, Conferences and Seminars	1,000,000	5,241,900	2,000,000	-	-	-
2211100	General Office Supplies and Services	1,000,500	1,328,925	1,200,000	1,560,000	1,638,000	1,719,900
2211101	General Office Supplies	900,000	1,328,925	900,000	1,560,000	1,638,000	1,719,900
2211102	Supplies and Accessories for Computers and Printers	100,500	-	300,000	-	-	-
2211200	Fuel, Oil and Lubricants	700,000	5,500,000	700,000	-	-	-
2211201	Refined Fuels and Lubricants for Transport	700,000	5,500,000	700,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	279,244	-	300,000	-	-	-
2220101	Maintenance Motor Vehicles	279,244	-	300,000	-	-	-

Prog1	P0201: Financial Administration						
P1SP4	SP020104: Statistic Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	4,214,693	20,768,560	7,075,000	15,000,000	15,750,000	16,537,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,744,000	6,423,100	3,500,000	7,250,000	7,612,500	7,993,125
2210301	Travel - Airline, Bus etc	-	-	-	2,050,000	2,152,500	2,260,125
2210302	Accommodation -Domestic Travel	-	-	-	1,700,000	1,785,000	1,874,250
2210303	Daily Subsistence Allowance	1,744,000	48,000	3,500,000	2,500,000	2,625,000	2,756,250
2210309	Field Allowance	-	6,375,100	-	1,000,000	1,050,000	1,102,500
2210500	Printing, Advertising and Information Supplies and Services	-	9,785,620	425,000	3,500,000	3,675,000	3,858,750
2210502	Publishing & Printing services	-	9,785,620	425,000	2,500,000	2,625,000	2,756,250
2210504	Advertising & Publicity	-	-	-	1,000,000	1,050,000	1,102,500

2210800	Hospitality Supplies and Services	750,000	1,651,720	750,000	3,000,000	3,150,000	3,307,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	750,000	1,651,720	750,000	3,000,000	3,150,000	3,307,500
2211100	General Office Supplies and Services	1,520,693	-	2,200,000	750,000	787,500	826,875
2211101	General Office Supplies	1,520,693	-	2,200,000	750,000	787,500	826,875
2211200	Fuel, Oil and Lubricants	200,000	1,319,000	200,000	500,000	525,000	551,250
2211201	Refined Fuels and Lubricants for Transport	200,000	1,319,000	200,000	500,000	525,000	551,250
2211300	Other Operating Expenses	-	1,589,120	-	-	-	-
2211310	Contracted Professional Services	-	1,589,120	-	-	-	-

Prog1	P0201: Financial Administration						
P1SP5	SP020105: Lake Front						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	12,692,551	13,770,000	15,567,000	15,000,000	15,750,000	16,537,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,992,700	2,800,000	3,000,000	5,000,000	5,250,000	5,512,500
2210301	Travel - Airline, Bus etc	-	-	-	2,000,000	2,100,000	2,205,000
2210302	Accommodation -Domestic Travel	-	-	-	1,000,000	1,050,000	1,102,500
2210303	Daily Subsistence Allowance	2,992,700	2,800,000	3,000,000	2,000,000	2,100,000	2,205,000
2210500	Printing, Advertising and Information Supplies and Services	2,035,800	3,120,000	4,167,000	2,200,000	2,310,000	2,425,500
2210502	Publishing & Printing services	2,035,800	3,120,000	4,167,000	2,200,000	2,310,000	2,425,500
2210800	Hospitality Supplies and Services	4,400,000	4,400,000	4,400,000	4,100,000	4,305,000	4,520,250
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	4,400,000	4,400,000	4,400,000	3,100,000	3,255,000	3,417,750
2210802	Board Committee, Conferences and Seminars	-	-	-	1,000,000	1,050,000	1,102,500
2211100	General Office Supplies and Services	3,264,051	3,450,000	4,000,000	3,000,000	3,150,000	3,307,500
2211101	General Office Supplies	3,264,051	3,450,000	4,000,000	2,000,000	2,100,000	2,205,000
2211102	Supplies and Accessories for Computers and Printers	-	-	-	1,000,000	1,050,000	1,102,500
2220200	Routine Maintenance - Other Assets	-	-	-	700,000	735,000	771,750
2220202	Maintenance of Office Furniture & Equipment	-	-	-	300,000	315,000	330,750

2220210	Maintenance of Computers, Software and Networks	-	-	-	400,000	420,000	441,000

Prog1	P0201: Financial Administration						
P1SP6	SP020204: Investment Management Unit/ICT						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	22,775,971	31,599,458	27,600,000	13,500,000	14,175,000	14,883,750
2210200	Communication, Supplies and Services	6,900,000	1,416,293	6,900,000	5,000,000	5,250,000	5,512,500
2210202	Internet Connections	6,900,000	1,416,293	6,900,000	5,000,000	5,250,000	5,512,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	4,821,330	3,511,195	8,400,000	3,850,562	4,043,090	4,245,245
2210301	Travel - Airline, Bus etc	396,130	165,095	500,000	1,400,000	1,470,000	1,543,500
2210302	Accommodation -Domestic Travel	389,900	227,800	800,000	1,200,000	1,260,000	1,323,000
2210303	Daily Subsistence Allowance	4,035,300	3,118,300	7,100,000	850,000	892,500	937,125
2210309	Field Allowance	-	-	-	400,562	420,590	441,620
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	998,304	1,048,219	1,100,630
2210502	Publishing & Printing services	-	-	-	550,000	577,500	606,375
2210503	Subscriptions - Newspaper & Magazines	-	-	-	128,304	134,719	141,455
2210504	Advertising & Publicity	-	-	-	320,000	336,000	352,800
2210700	Training Expenses	-	298,400	-	-	-	-
2210710	Accommodation	-	298,400	-	-	-	-
2210800	Hospitality Supplies and Services	2,606,200	17,344,620	3,000,000	1,400,000	1,470,000	1,543,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	969,000	764,500	1,000,000	900,000	945,000	992,250
2210802	Board Committee, Conferences and Seminars	1,637,200	16,580,120	2,000,000	500,000	525,000	551,250
2211100	General Office Supplies and Services	848,520	5,998,950	1,700,000	1,563,134	1,641,291	1,723,355
2211101	General Office Supplies	848,520	-	1,700,000	1,563,134	1,641,291	1,723,355
2211102	Supplies and Accessories for Computers and Printers	-	5,998,950	-	-	-	-
2211200	Fuel, Oil and Lubricants	200,000	350,000	200,000	688,000	722,400	758,520
2211201	Refined Fuels and Lubricants for Transport	200,000	350,000	200,000	688,000	722,400	758,520
2220200	Routine Maintenance - Other Assets	7,399,921	2,680,000	7,400,000	-	-	-

2220210	Maintenance of Computers, Software and Networks	7,399,921	2,680,000	7,400,000	-	-	-
3100000	Acquisition of Non-Financial Assets	8,813,202	9,800,000	10,400,000	1,500,000	1,575,000	1,653,750
3111000	Purchase of Office Furniture/General Equipment	8,463,202	9,800,000	9,700,000	1,500,000	1,575,000	1,653,750
3111001	Purchase of Office Furniture/General Equipment	3,502,520	-	4,700,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	4,960,682	9,800,000	5,000,000	1,500,000	1,575,000	1,653,750
3111100	Specialised Plant, Equipment and Machinery	350,000	-	700,000	-	-	-
3111112	Purchase of Software	350,000	-	700,000	-	-	-

Prog2	P0202: Financial Services						
P2SP1	SP020201: Accounting						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	-	-	-	337,475,004	354,348,754	372,066,192
2110100	Basic Salaries Permanent Employees	-	-	-	337,475,004	354,348,754	372,066,192
2110101	Salaries & Wages - Civil Servants	-	-	-	337,475,004	354,348,754	372,066,192
2200000	Use of Goods and Services	581,242,918	45,362,145	418,300,000	801,519,780	841,595,769	883,675,557
2210100	Utilities Supplies and Services	100,000,000	-	100,000,000	120,000,000	126,000,000	132,300,000
2210101	Electricity	85,000,000	-	85,000,000	100,000,000	105,000,000	110,250,000
2210102	Water & Sewerage	15,000,000	-	15,000,000	20,000,000	21,000,000	22,050,000
2210200	Communication, Supplies and Services	400,000	-	700,000	510,000	535,500	562,275
2210201	Telephone Services	400,000	-	700,000	500,000	525,000	551,250
2210203	Courier & Postal Services	-	-	-	10,000	10,500	11,025
2210300	Domestic Travel, Subsistence and Other Transportation Costs	8,419,239	14,543,491	8,500,000	27,200,000	28,560,000	29,988,000
2210301	Travel - Airline, Bus etc	814,639	5,019,416	800,000	25,000,000	26,250,000	27,562,500
2210302	Accommodation -Domestic Travel	2,460,000	2,102,250	2,500,000	1,200,000	1,260,000	1,323,000
2210303	Daily Subsistence Allowance	4,394,600	7,421,825	4,450,000	1,000,000	1,050,000	1,102,500
2210309	Field Allowance	750,000	-	750,000	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	1,300,000	1,365,000	1,433,250
2210401	Travel - Airline, Bus etc	-	-	-	750,000	787,500	826,875

2210402	Accommodation -international Travel	-	-	-	250,000	262,500	275,625
2210403	Daily Subsistence Allowance	-	-	-	300,000	315,000	330,750
2210500	Printing, Advertising and Information Supplies and Services	5,873,679	4,911,020	6,000,000	28,000,000	29,400,000	30,870,000
2210502	Publishing & Printing services	5,373,699	-	5,500,000	8,000,000	8,400,000	8,820,000
2210504	Advertising & Publicity	499,980	4,911,020	500,000	20,000,000	21,000,000	22,050,000
2210800	Hospitality Supplies and Services	9,450,000	17,627,993	10,700,000	26,500,000	27,825,000	29,216,250
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	8,200,000	17,627,993	8,200,000	25,000,000	26,250,000	27,562,500
2210802	Board Committee, Conferences and Seminars	1,250,000	-	2,500,000	1,500,000	1,575,000	1,653,750
2210900	Insurance Costs	427,000,000	-	280,000,000	498,821,780	523,762,869	549,951,012
2210904	Motor Vehicle Insurance	27,000,000	-	30,000,000	50,000,000	52,500,000	55,125,000
2210910	Medical Insurance	400,000,000	-	250,000,000	448,821,780	471,262,869	494,826,012
2211000	Specialised Materials and Supplies	2,300,000	-	2,300,000	-	-	-
2211016	Purchase of Uniforms & Clothing -Staff	2,300,000	-	2,300,000	-	-	-
2211100	General Office Supplies and Services	11,600,000	1,599,843	8,900,000	8,000,000	8,400,000	8,820,000
2211101	General Office Supplies	11,600,000	1,599,843	8,600,000	6,500,000	6,825,000	7,166,250
2211102	Supplies and Accessories for Computers and Printers	-	-	300,000	1,500,000	1,575,000	1,653,750
2211200	Fuel, Oil and Lubricants	1,200,000	-	1,200,000	1,188,000	1,247,400	1,309,770
2211201	Refined Fuels and Lubricants for Transport	1,200,000	-	1,200,000	1,188,000	1,247,400	1,309,770
2211300	Other Operating Expenses	-	-	-	50,000,000	52,500,000	55,125,000
2211305	Contracted Guards &Cleaning Services	-	-	-	20,000,000	21,000,000	22,050,000
2211310	Contracted Professional Services	-	-	-	30,000,000	31,500,000	33,075,000
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	15,000,000	6,679,798	-	20,000,000	21,000,000	22,050,000
2220101	Maintenance Motor Vehicles	15,000,000	6,679,798	-	20,000,000	21,000,000	22,050,000
2220200	Routine Maintenance - Other Assets	-	-	-	20,000,000	21,000,000	22,050,000
2220205	Maintenance of Buildings and Stations Non-Residential	-	-	-	20,000,000	21,000,000	22,050,000
2600000	Grants	-	72,500,000	150,000,000	-	-	-
2640200	Emergency Relief	-	72,500,000	150,000,000	-	-	-

2640201	Emergency Relief -Food, Medicine & Other Materials	-	72,500,000	150,000,000	-	-	-
3100000	Acquisition of Non-Financial Assets	914,603,602	-	927,603,602	75,076,880	78,830,724	82,772,260
3110500	Construction of Civil Works	908,603,602	-	923,603,602	70,076,880	73,580,724	77,259,760
3110504	Other Infrastructure and Civil Works	908,603,602	-	923,603,602	70,076,880	73,580,724	77,259,760
3111000	Purchase of Office Furniture/General Equipment	6,000,000	-	4,000,000	-	-	-
3111001	Purchase of Office Furniture/General Equipment	3,000,000	-	2,000,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	3,000,000	-	2,000,000	-	-	-
3111100	Specialised Plant, Equipment and Machinery	-	-	-	5,000,000	5,250,000	5,512,500
3111112	Purchase of Software	-	-	-	5,000,000	5,250,000	5,512,500

Prog2	P0202: Financial Services						
P2SP2	SP020202: Assets Management Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	3,140,900	1,212,700	8,010,000	12,700,000	13,335,000	14,001,750
2210200	Communication, Supplies and Services	60,000	-	60,000	-	-	-
2210201	Telephone Services	60,000	-	60,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,480,000	585,100	2,680,000	5,988,850	6,288,293	6,602,707
2210301	Travel - Airline, Bus etc	400,000	-	400,000	1,500,000	1,575,000	1,653,750
2210302	Accommodation -Domestic Travel	300,000	153,600	500,000	1,500,000	1,575,000	1,653,750
2210303	Daily Subsistence Allowance	480,000	431,500	480,000	1,750,000	1,837,500	1,929,375
2210309	Field Allowance	1,300,000	-	1,300,000	1,238,850	1,300,793	1,365,832
2210500	Printing, Advertising and Information Supplies and Services	158,400	145,800	820,000	1,250,400	1,312,920	1,378,566
2210502	Publishing & Printing services	-	-	590,000	950,400	997,920	1,047,816
2210503	Subscriptions - Newspaper & Magazines	-	-	50,000	-	-	-
2210504	Advertising & Publicity	158,400	145,800	180,000	300,000	315,000	330,750
2210800	Hospitality Supplies and Services	292,500	125,000	300,000	2,710,750	2,846,288	2,988,602
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	292,500	125,000	300,000	2,250,250	2,362,763	2,480,901

2210802	Board Committee, Conferences and Seminars	-	-	-	460,500	483,525	507,701
2211100	General Office Supplies and Services	150,000	-	150,000	2,250,000	2,362,500	2,480,625
2211101	General Office Supplies	-	-	-	1,750,000	1,837,500	1,929,375
2211102	Supplies and Accessories for Computers and Printers	150,000	-	150,000	500,000	525,000	551,250
2211200	Fuel, Oil and Lubricants	-	221,000	-	500,000	525,000	551,250
2211201	Refined Fuels and Lubricants for Transport	-	221,000	-	500,000	525,000	551,250
2211300	Other Operating Expenses	-	-	4,000,000	-	-	-
2211310	Contracted Professional Services	-	-	4,000,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	135,800	-	-	-	-
2220101	Maintenance Motor Vehicles	-	135,800	-	-	-	-
3100000	Acquisition of Non-Financial Assets	-	1,000,000	-	2,300,000	2,415,000	2,535,750
3111000	Purchase of Office Furniture/General Equipment	-	1,000,000	-	2,300,000	2,415,000	2,535,750
3111001	Purchase of Office Furniture/General Equipment	-	-	-	1,500,000	1,575,000	1,653,750
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	-	800,000	840,000	882,000
3111004	Purchase of Exchanges and other Communication Equipment	-	1,000,000	-	-	-	-

Prog2	P0202: Financial Services						
P2SP3	SP020203: Revenue Mobilisation Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	4,398,700	-	70,000,000	73,500,000	77,175,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	53,600	-	-	-	-
2210301	Travel - Airline, Bus etc	-	53,600	-	-	-	-
2210800	Hospitality Supplies and Services	-	2,127,000	-	-	-	-
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	2,127,000	-	-	-	-
2211100	General Office Supplies and Services	-	1,500,000	-	-	-	-
2211101	General Office Supplies	-	1,500,000	-	-	-	-
2211200	Fuel, Oil and Lubricants	-	718,100	-	-	-	-

2211201	Refined Fuels and Lubricants for Transport	-	718,100	-	-	-	-
2211300	Other Operating Expenses	-	-	-	70,000,000	73,500,000	77,175,000
2211310	Contracted Professional Services	-	-	-	70,000,000	73,500,000	77,175,000
2600000	Grants	-	-	-	60,000,000	63,000,000	66,150,000
2640500	Other Capital Grants and Transfers	-	-	-	60,000,000	63,000,000	66,150,000
2640503	Other Capital Grants and Transfers	-	-	-	60,000,000	63,000,000	66,150,000
3100000	Acquisition of Non-Financial Assets	-	1,500,000	-	-	-	-
3111000	Purchase of Office Furniture/General Equipment	-	1,500,000	-	-	-	-
3111001	Purchase of Office Furniture/General Equipment	-	1,500,000	-	-	-	-

Prog2	P0202: Financial Services						
P2SP4	SP020204: Management of Public Financial Resources (Procurement)						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	14,015,804	7,523,750	15,000,000	48,357,369	50,775,237	53,313,999
2210200	Communication, Supplies and Services	-	-	500,000	-	-	-
2210201	Telephone Services	-	-	500,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	6,210,200	5,510,150	7,500,000	5,500,000	5,775,000	6,063,750
2210301	Travel - Airline, Bus etc	349,200	145,800	1,000,000	1,000,000	1,050,000	1,102,500
2210302	Accommodation -Domestic Travel	861,000	1,053,600	1,500,000	2,500,000	2,625,000	2,756,250
2210303	Daily Subsistence Allowance	5,000,000	4,310,750	5,000,000	2,000,000	2,100,000	2,205,000
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	11,200,000	11,760,000	12,348,000
2210502	Publishing & Printing services	-	-	-	10,000,000	10,500,000	11,025,000
2210504	Advertising & Publicity	-	-	-	1,200,000	1,260,000	1,323,000
2210800	Hospitality Supplies and Services	5,769,000	968,600	5,500,000	4,500,000	4,725,000	4,961,250
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	2,804,000	158,000	2,500,000	3,500,000	3,675,000	3,858,750
2210802	Board Committee, Conferences and Seminars	2,965,000	810,600	3,000,000	1,000,000	1,050,000	1,102,500
2211100	General Office Supplies and Services	1,500,000	975,000	1,500,000	8,157,369	8,565,237	8,993,499

2211101	General Office Supplies	1,500,000	975,000	1,500,000	7,357,369	7,725,237	8,111,499
2211102	Supplies and Accessories for Computers and Printers	-	-	-	800,000	840,000	882,000
2211200	Fuel, Oil and Lubricants	-	-	-	1,000,000	1,050,000	1,102,500
2211201	Refined Fuels and Lubricants for Transport	-	-	-	1,000,000	1,050,000	1,102,500
2211300	Other Operating Expenses	536,604	70,000	-	18,000,000	18,900,000	19,845,000
2211306	Membership fees & subscriptions to Professional/Other Bodies	536,604	70,000	-	-	-	-
2211310	Contracted Professional Services	-	-	-	18,000,000	18,900,000	19,845,000
3100000	Acquisition of Non-Financial Assets	-	1,596,900	-	6,799,800	7,139,790	7,496,780
3111000	Purchase of Office Furniture/General Equipment	-	1,596,900	-	6,799,800	7,139,790	7,496,780
3111002	Purchase of Computers, Printers and Other IT Equipment	-	1,596,900	-	5,799,800	6,089,790	6,394,280
3111005	Purchase of Photocopiers	-	-	-	1,000,000	1,050,000	1,102,500

Prog2	P0202: Financial Services						
P2SP5	SP020205: Budget Formulation and Coordination						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	69,017,493	56,504,277	51,271,806	27,476,352	28,850,170	30,292,678
2210300	Domestic Travel, Subsistence and Other Transportation Costs	16,999,990	30,206,650	16,200,000	12,326,352	12,942,670	13,589,803
2210301	Travel - Airline, Bus etc	899,990	651,400	900,000	1,000,000	1,050,000	1,102,500
2210302	Accommodation -Domestic Travel	1,500,000	4,470,600	1,500,000	3,326,352	3,492,670	3,667,303
2210303	Daily Subsistence Allowance	11,850,000	17,226,050	8,300,000	6,000,000	6,300,000	6,615,000
2210309	Field Allowance	2,750,000	7,858,600	5,500,000	2,000,000	2,100,000	2,205,000
2210500	Printing, Advertising and Information Supplies and Services	32,048,000	11,287,229	18,100,097	6,000,000	6,300,000	6,615,000
2210502	Publishing & Printing services	30,648,000	10,499,589	16,700,097	4,500,000	4,725,000	4,961,250
2210504	Advertising & Publicity	1,400,000	787,640	1,400,000	1,500,000	1,575,000	1,653,750
2210700	Training Expenses	-	1,397,200	500,000	-	-	-
2210710	Accommodation	-	1,397,200	-	-	-	-
2210799	Training Expenses-Other	-	-	500,000	-	-	-
2210800	Hospitality Supplies and Services	9,369,503	9,870,279	7,371,709	3,500,000	3,675,000	3,858,750

2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	6,998,003	4,901,379	5,000,000	3,500,000	3,675,000	3,858,750
2210802	Board Committee, Conferences and Seminars	2,371,500	4,968,900	2,371,709	-	-	-
2211100	General Office Supplies and Services	9,200,000	-	7,700,000	2,450,000	2,572,500	2,701,125
2211101	General Office Supplies	6,700,000	-	5,200,000	2,000,000	2,100,000	2,205,000
2211102	Supplies and Accessories for Computers and Printers	2,500,000	-	2,500,000	450,000	472,500	496,125
2211200	Fuel, Oil and Lubricants	700,000	350,000	700,000	500,000	525,000	551,250
2211201	Refined Fuels and Lubricants for Transport	700,000	350,000	700,000	500,000	525,000	551,250
2211300	Other Operating Expenses	-	3,392,919	-	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	20,000	-	-	-	-
2211320	Committee Meetings	-	3,248,000	-	-	-	-
2211399	Other Operating Expenses	-	124,919	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	700,000	-	700,000	-	-	-
2220101	Maintenance Motor Vehicles	700,000	-	700,000	-	-	-
2220200	Routine Maintenance - Other Assets	-	-	-	2,700,000	2,835,000	2,976,750
2220205	Maintenance of Buildings and Stations Non-Residential	-	-	-	1,700,000	1,785,000	1,874,250
2220210	Maintenance of Computers, Software and Networks	-	-	-	1,000,000	1,050,000	1,102,500
3100000	Acquisition of Non-Financial Assets	7,700,942	3,299,963	8,000,000	-	-	-
3111000	Purchase of Office Furniture/General Equipment	7,700,942	1,799,963	8,000,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	7,700,942	1,799,963	8,000,000	-	-	-
3111100	Specialised Plant, Equipment and Machinery	-	1,500,000	-	-	-	-
3111112	Purchase of Software	-	1,500,000	-	-	-	-

Prog2	P0202: Financial Services						
P2SP6	SP020206: Audit services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	21,993,850	24,053,068	26,500,000	23,142,000	24,299,100	25,514,055
2210200	Communication, Supplies and Services	120,000	-	120,000	-	-	-

2210201	Telephone Services	120,000	-	120,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	6,455,850	6,206,500	6,462,000	5,800,000	6,090,000	6,394,500
2210301	Travel - Airline, Bus etc	800,000	45,600	800,000	650,000	682,500	716,625
2210302	Accommodation -Domestic Travel	1,112,000	1,374,400	1,112,000	3,050,000	3,202,500	3,362,625
2210303	Daily Subsistence Allowance	4,543,850	4,786,500	4,550,000	1,300,000	1,365,000	1,433,250
2210309	Field Allowance	-	-	-	800,000	840,000	882,000
2210500	Printing, Advertising and Information Supplies and Services	46,000	6,618,348	46,000	-	-	-
2210502	Publishing & Printing services	-	3,884,000	-	-	-	-
2210503	Subscriptions - Newspaper & Magazines	46,000	-	46,000	-	-	-
2210504	Advertising & Publicity	-	2,734,348	-	-	-	-
2210800	Hospitality Supplies and Services	7,482,000	11,198,735	11,982,000	15,642,000	16,424,100	17,245,305
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	360,000	11,198,735	360,000	2,642,000	2,774,100	2,912,805
2210802	Board Committee, Conferences and Seminars	7,122,000	-	11,622,000	5,000,000	5,250,000	5,512,500
2210809	Board Allowances	-	-	-	8,000,000	8,400,000	8,820,000
2211100	General Office Supplies and Services	5,050,000	29,485	5,050,000	1,700,000	1,785,000	1,874,250
2211101	General Office Supplies	5,050,000	29,485	5,050,000	1,600,000	1,680,000	1,764,000
2211102	Supplies and Accessories for Computers and Printers	-	-	-	100,000	105,000	110,250
2211300	Other Operating Expenses	140,000	-	140,000	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	140,000	-	140,000	-	-	-
2220200	Routine Maintenance - Other Assets	2,700,000	-	2,700,000	-	-	-
2220210	Maintenance of Computers, Software and Networks	2,700,000	-	2,700,000	-	-	-
3100000	Acquisition of Non-Financial Assets	2,100,000	-	2,100,000	10,250,000	10,762,500	11,300,625
3111000	Purchase of Office Furniture/General Equipment	2,100,000	-	2,100,000	2,000,000	2,100,000	2,205,000
3111001	Purchase of Office Furniture/General Equipment	500,000	-	500,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	1,600,000	-	1,600,000	2,000,000	2,100,000	2,205,000
3111100	Specialised Plant, Equipment and Machinery	-	-	-	8,250,000	8,662,500	9,095,625
3111112	Purchase of Software	-	-	-	8,250,000	8,662,500	9,095,625

Prog3	P0203: Emergency						
P3SP1	SP20301: Emergency						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	6,000,000	6,300,000	6,615,000
2211100	General Office Supplies and Services	-	-	-	1,500,000	1,575,000	1,653,750
2211101	General Office Supplies	-	-	-	1,500,000	1,575,000	1,653,750
2211300	Other Operating Expenses	-	-	-	4,500,000	4,725,000	4,961,250
2211399	Other Operating Expenses	-	-	-	4,500,000	4,725,000	4,961,250
2600000	Grants	-	-	-	200,000,000	210,000,000	220,500,000
2640200	Emergency Relief	-	-	-	200,000,000	210,000,000	220,500,000
2640201	Emergency Relief -Food, Medicine & Other Materials	-	-	-	200,000,000	210,000,000	220,500,000
3100000	Acquisition of Non-Financial Assets	-	-	-	1,500,000	1,575,000	1,653,750
3111000	Purchase of Office Furniture/General Equipment	-	-	-	1,500,000	1,575,000	1,653,750
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	-	1,500,000	1,575,000	1,653,750

FINANCE ECONOMIC PLANNING AND ICT

	DEVELOPMENT PROJECTS (FY 2025-2026)	WARD	AMOUNT
1	Roll over	Countywide	70,076,880
2	Fleet Management	Countywide	5,000,000
	TOTALS		75,076,880

9. DEPARTMENT OF TRADE, TOURISM, INDUSTRY AND MARKETING

Part A: Vision

To create globally competitive, innovative and sustainable business enterprises and a leading tourism destination.

Part B: Mission

To offer high quality tourism products and services; robust, competitive, sustainable industrialization and sustainable business enterprises development in Kisumu County.

Part C: Strategic objectives

The County Government of Kisumu, Department of **Trade, Tourism, Cooperatives, Industry and Marketing**, has the following strategic objectives;

1. To promote the growth and development of a vibrant and sustainable enterprise and cooperative sector;
2. To position Kisumu County as an investment hub and tourist destination offering unique, high-end, distinct and diverse tourism products;
3. To enhance consumer protection and fair trade practices;
4. To facilitate an accelerated growth of the industrial sector through provision of enabling policy, legal and institutional framework;
5. To mitigate against alcoholic drinks, substance abuse, betting and gaming.

Part D: Sector Composition

- Market Development & Management
- Trade Promotion
- Weights and Measures
- Cooperatives Development
- Enterprise Development
- Industrialization and Investment
- Alcoholic Drinks, Betting & Gambling Control
- Tourism and Product Development
- Meetings, Incentives, Conference and Exhibition (MICE)

Part E: Sector Priorities & Strategies

During the Financial Year 2024/25, the department have prioritized to implement the following key projects and programmes in various sector areas;

The department is prioritizing on infrastructural development of market and enhance governance to improve business environment. The infrastructural development includes; construction of Modern Markets, livestock yard, stalls, market shed, modern toilets, ablution blocks, market offices countywide,

murraming, fencing, gating and renovations. To strengthen governance capacities in markets, the department plans to conduct trainings and capacity buildings to the Market Management Committees. Market cleaning will be conducted since this has been a challenge subjecting traders to conduct businesses in undignified environment.

The department is to develop a data bank for all enterprises within the county. This exercise is to be achieved through acquisition of IT system and conduct a biometric registration of all enterprises – Micro-Small-Medium-&-Large by implementing a system or systems to be used by the department and can be integrated with other departments including the Kisumu County Revenue Board. This will more effectively address challenges and future development and investment needs, manage critical developmental constraints, integrate economic, social, environmental, governance and legislative priorities for the sector, as well as respond to anticipated performance (demand/supply) trends for MSMEs in the County. As a result, the County Government of Kisumu will be able to enhance service delivery and develop strategies to improve Own Source Revenue (OSR) based on the actual data as well.

The department is to operationalize of the Kisumu County Enterprise Fund providing affordable and flexible credit to Micro, Small and Medium Enterprises (MSEs) to accelerate sustainable growth, create job opportunities, improve livelihood, enhance on county's revenue basket and foster economic growth and development of our county.

The department is to continue with the establishment of County Aggregation & Industrial Park (CAIP) which is to bring together a geographic cluster of independent firms to gain economies of scale and positive externalities by sharing infrastructure and taking advantage of opportunities for bulk purchasing and selling, training courses, extension services, recycling and use of agro-industrial waste/residues. The CAIP is to be located in the main agricultural production areas and provide linkages with farmers through the collection, storage, sorting and primary processing. CAIP is set promote a farmer centric and investor friendly approach. It will also boost agro-processing, create jobs and stimulate the necessary investment of capital and human resources to agro-industries and promote productivity in agriculture. The Processing of agricultural produce requires a range for instance packaging, logistics, storage and distribution further creating more opportunities for job creation. Demand side will facilitate market access both local and export - diversification of products, increased competitiveness and local area development.

Further, CAIP is a key a vehicle for the structural transformation of economies through the commercialization of the agricultural sector in Kisumu County. CAIP have multiple objectives that combine business opportunities with economic development and poverty reduction needs to create win-win solutions for sustainable agro-industrial growth as well as addressing post-harvest losses and issues of food security. CAIP have agro-processing facilities, other value addition facilities and specialized facilities like market intelligence unit, training centres, aggregation facilities hence grow manufacturing and enhance competitiveness of agriculture in a sustainable manner, promote backward and forward linkages. The primary objective of CAIP is to facilitate industrial development through the creation of industrial investment opportunities in agri-business.

In addition, the department is to provide business accelerator program and business support services like Entrepreneurship Clinic, promotion of local products and market linkages, incubations, exhibitions,

business support services, entrepreneurship skills development, and monitoring & evaluation of business growth.

The main objective of the directorate of Alcoholic Drinks Control is to mitigate against alcoholic drugs and substance abuse and the directorate anchors its operations on The Kisumu County Alcoholic Drinks Control Act which commenced on 12th August, 2014. The directorate provides licensing so as to control the production, sale, distribution, promotion and use of alcoholic drinks and the promotion of research, treatment and rehabilitation for persons’ dependent on alcoholic drinks. In the FY 2024/2025, the directorate prioritize to operationalize Masogo Nyang’oma Treatment & Rehabilitation Center that will serve as the only Government facility in Nyanza and Western Region charged with rehabilitating drug and substance addict. The department plans to conduct education and sensitization to the public as well as a research on prevalence of alcohol and drug abuse in the county. In order to enhance Own Source Revenue, improve on efficiency, effectively and transparency while at the same time creating ease of doing business, leveraging on the technology, the department is to automate the Liquor Revenue Collections process right from application to issuance of the license.

Establishment of the Kisumu County Cooperative Legislative Policy to help revive the societies is also prioritized. It is expected that this policy will provide the needed direction in streamlining and reviving the societies. The department is in the process of restructuring and strengthening of viable cooperatives and promotion of new cooperative ventures through capacity building and training Cooperative society leaders and members while promoting value additions and access to market.

Other programs include Fish Fiesta which is a signature event and continuous marketing and positioning Kisumu as both tourist destination and an investment hub in the region.

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

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Programme Description	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P601: General Administration, Planning and Support Services	89,002,240	72,237,073	89,002,240	163,057,349	171,210,216	179,770,727
P602: Trade Development and Management	1,534,000	1,728,800	1,534,000	2,584,000	2,713,200	2,848,860
P603: Cooperatives and Enterprise	-	274,700	-	1,550,000	1,627,500	1,708,875
P604: Tourism and Events Management	-	4,229,875	-	14,304,209	15,019,419	15,770,390
Total Expenditure	90,536,240	78,470,448	90,536,240	181,495,558	190,570,336	200,098,853

5084 DEPARTMENT OF TOURISM, TRADE, INDUSTRY AND MARKETING							
		<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
	<i>Economic Classification</i>	<i>2023/2024</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>
	Recurrent Expenditure	14,824,000	78,470,448	14,824,000	110,611,960	116,142,558	121,949,686
21	Compensation of Employees	-	68,509,509	-	58,731,960	61,668,558	64,751,986
22	Goods and Services	14,824,000	9,960,939	14,824,000	51,880,000	54,474,000	57,197,700
	Capital Expenditure	75,712,240	-	75,712,240	70,883,598	74,427,778	78,149,167
31	Acquisition of Non-Financial Assets	75,712,240	-	75,712,240	70,883,598	74,427,778	78,149,167
	Total Expenditure	90,536,240	78,470,448	90,536,240	181,495,558	190,570,336	200,098,853

	<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	
Category	<i>2023/2024</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	Percentage
Personnel Emoluments	-	68,509,509	-	58,731,960	32.36
Operations & Maintenance	90,536,240	9,960,939	90,536,240	53,380,000	29.41
Development	-	-	-	69,383,598	38.23
Total	90,536,240	78,470,448	90,536,240	181,495,558	100

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

P601: General Administration, Planning and Support Services						
	<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
Sub-Programmes	<i>2023/2024</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>
SP60101: General Administration, Planning and Support Services	53,363,598	70,688,563	53,363,598	81,779,751	85,868,739	90,162,175
SP60102: Trade Development And Management	33,664,642	605,210	33,664,642	78,763,598	82,701,778	86,836,867
SP60103: Weights And Measures	1,974,000	943,300	1,974,000	2,514,000	2,639,700	2,771,685
Total Programme Expenditure	89,002,240	72,237,073	89,002,240	163,057,349	171,210,216	179,770,727

P601: General Administration, Planning and Support Services							
		<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
	<i>Economic Classification</i>	<i>2023/2024</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>

	Recurrent Expenditure	13,290,000	72,237,073	13,290,000	92,173,751	96,782,439	101,621,560
21	Compensation of Employees	-	68,509,509	-	58,731,960	61,668,558	64,751,986
22	Goods and Services	13,290,000	3,727,564	13,290,000	33,441,791	35,113,881	36,869,575
	Capital Expenditure	75,712,240	-	75,712,240	70,883,598	74,427,778	78,149,167
31	Acquisition of Non-Financial Assets	75,712,240	-	75,712,240	70,883,598	74,427,778	78,149,167
	Total Expenditure	89,002,240	72,237,073	89,002,240	163,057,349	171,210,216	179,770,727

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	68,509,509	-	58,731,960	36.02
Operations & Maintenance	89,002,240	3,727,564	89,002,240	34,941,791	21.43
Development	-	-	-	69,383,598	42.55
Total	89,002,240	72,237,073	89,002,240	163,057,349	100

P602: Trade Development and Management						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP60201: Cooperative Development and Management	1,534,000	1,728,800	1,534,000	2,584,000	2,713,200	2,848,860
Total Programme Expenditure	1,534,000	1,728,800	1,534,000	2,584,000	2,713,200	2,848,860

P602: Trade Development and Management							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	1,534,000	1,728,800	1,534,000	2,584,000	2,713,200	2,848,860	
22 Goods and Services	1,534,000	1,728,800	1,534,000	2,584,000	2,713,200	2,848,860	
Total Expenditure	1,534,000	1,728,800	1,534,000	2,584,000	2,713,200	2,848,860	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	1,534,000	1,728,800	1,534,000	2,584,000	100.00
Development	-	-	-	-	0.00
Total	1,534,000	1,728,800	1,534,000	2,584,000	100

P603: Cooperatives and Enterprise						

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP60302:Industrialization & Investment	-	274,700	-	1,550,000	1,627,500	1,708,875
Total Programme Expenditure	-	274,700	-	1,550,000	1,627,500	1,708,875

	P603:Cooperatives and Entreprise						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	274,700	-	1,550,000	1,627,500	1,708,875
22	Goods and Services	-	274,700	-	1,550,000	1,627,500	1,708,875
	Total Expenditure	-	274,700	-	1,550,000	1,627,500	1,708,875

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	274,700	-	1,550,000	100.00
Development	-	-	-	-	0.00
Total	-	274,700	-	1,550,000	100

	P604: Tourism and Events Management					
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP60401: Tourism Management	-	1,027,500	-	8,604,209	9,034,419	9,486,140
SP60402: Events Management	-	3,202,375	-	5,700,000	5,985,000	6,284,250
Total Programme Expenditure	-	4,229,875	-	14,304,209	15,019,419	15,770,390

	P604: Tourism and Events Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	4,229,875	-	14,304,209	15,019,419	15,770,390
22	Goods and Services	-	4,229,875	-	14,304,209	15,019,419	15,770,390
	Total Expenditure	-	4,229,875	-	14,304,209	15,019,419	15,770,390

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	4,229,875	-	14,304,209	100.00
Development	-	-	-	-	0.00
Total	-	4,229,875	-	14,304,209	100

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

P601: General Administration, Planning and Support Services							
SP60101: General Administration, Planning and Support Services							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	9,380,000	70,688,563	9,380,000	80,279,751	84,293,739	88,508,425	
21 Compensation of Employees	-	68,509,509	-	58,731,960	61,668,558	64,751,986	
22 Goods and Services	9,380,000	2,179,054	9,380,000	21,547,791	22,625,181	23,756,440	
Capital Expenditure	43,983,598	-	43,983,598	1,500,000	1,575,000	1,653,750	
31 Acquisition of Non-Financial Assets	43,983,598	-	43,983,598	1,500,000	1,575,000	1,653,750	
Total Expenditure	53,363,598	70,688,563	53,363,598	81,779,751	85,868,739	90,162,175	

P601: General Administration, Planning and Support Services							
SP60102: Trade Development And Management							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	1,936,000	605,210	1,936,000	9,380,000	9,849,000	10,341,450	
22 Goods and Services	1,936,000	605,210	1,936,000	9,380,000	9,849,000	10,341,450	
Capital Expenditure	31,728,642	-	31,728,642	69,383,598	72,852,778	76,495,417	
31 Acquisition of Non-Financial Assets	31,728,642	-	31,728,642	69,383,598	72,852,778	76,495,417	
Total Expenditure	33,664,642	605,210	33,664,642	78,763,598	82,701,778	86,836,867	

P601: General Administration, Planning and Support Services							
SP60103: Weights And Measures							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	

	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	1,974,000	943,300	1,974,000	2,514,000	2,639,700	2,771,685
22	Goods and Services	1,974,000	943,300	1,974,000	2,514,000	2,639,700	2,771,685
	Total Expenditure	1,974,000	943,300	1,974,000	2,514,000	2,639,700	2,771,685

P602: Trade Development and Management							
SP60201: Cooperative Development and Management							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	1,534,000	1,728,800	1,534,000	2,584,000	2,713,200	2,848,860
22	Goods and Services	1,534,000	1,728,800	1,534,000	2,584,000	2,713,200	2,848,860
	Total Expenditure	1,534,000	1,728,800	1,534,000	2,584,000	2,713,200	2,848,860

P603: Cooperatives and Enterprise							
SP60302: Industrialization & Investment							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	274,700	-	1,550,000	1,627,500	1,708,875
22	Goods and Services	-	274,700	-	1,550,000	1,627,500	1,708,875
	Total Expenditure	-	274,700	-	1,550,000	1,627,500	1,708,875

P604: Tourism and Events Management							
SP60401: Tourism Management							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	1,027,500	-	8,604,209	9,034,419	9,486,140
22	Goods and Services	-	1,027,500	-	8,604,209	9,034,419	9,486,140
	Total Expenditure	-	1,027,500	-	8,604,209	9,034,419	9,486,140

P604: Tourism and Events Management							
SP60402: Events Management							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates

	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	3,202,375	-	5,700,000	5,985,000	6,284,250
22	Goods and Services	-	3,202,375	-	5,700,000	5,985,000	6,284,250
	Total Expenditure	-	3,202,375	-	5,700,000	5,985,000	6,284,250

Part I: Classification by Vote, Head and Item

Prog1	P601: General Administration, Planning and Support Services						
P1SP1	SP60101: General Administration, Planning and Support Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	-	68,509,509	-	58,731,960	61,668,558	64,751,986
2110100	Basic Salaries Permanent Employees	-	68,509,509	-	58,731,960	61,668,558	64,751,986
2110101	Salaries & Wages - Civil Servants	-	68,509,509	-	58,731,960	61,668,558	64,751,986
2200000	Use of Goods and Services	9,380,000	2,179,054	9,380,000	21,547,791	22,625,181	23,756,440
2210100	Utilities Supplies and Services	-	-	-	150,000	157,500	165,375
2210101	Electricity	-	-	-	150,000	157,500	165,375
2210200	Communication, Supplies and Services	-	21,800	-	-	-	-
2210201	Telephone Services	-	21,800	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,200,000	1,194,002	2,200,000	2,400,000	2,520,000	2,646,000
2210301	Travel - Airline, Bus etc	500,000	521,902	500,000	500,000	525,000	551,250
2210302	Accommodation -Domestic Travel	1,000,000	294,500	1,000,000	1,000,000	1,050,000	1,102,500
2210303	Daily Subsistence Allowance	700,000	377,600	700,000	900,000	945,000	992,250
2210400	Foreign Travel, Subsistence and other Transportation Costs	650,000	-	650,000	3,050,000	3,202,500	3,362,625
2210401	Travel - Airline, Bus etc	650,000	-	650,000	650,000	682,500	716,625
2210403	Daily Subsistence Allowance	-	-	-	2,400,000	2,520,000	2,646,000
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	7,417,791	7,788,681	8,178,115
2210502	Publishing & Printing services	-	-	-	400,000	420,000	441,000
2210505	Trade Shows & Exhibitions	-	-	-	7,017,791	7,368,681	7,737,115
2210800	Hospitality Supplies and Services	-	197,338	-	-	-	-
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	197,338	-	-	-	-

2211100	General Office Supplies and Services	1,530,000	-	1,530,000	4,030,000	4,231,500	4,443,075
2211101	General Office Supplies	800,000	-	800,000	800,000	840,000	882,000
2211102	Supplies and Accessories for Computers and Printers	730,000	-	730,000	730,000	766,500	804,825
2211103	Sanitary and Cleaning Materials Supplies	-	-	-	2,500,000	2,625,000	2,756,250
2211200	Fuel, Oil and Lubricants	2,000,000	500,000	2,000,000	2,000,000	2,100,000	2,205,000
2211201	Refined Fuels and Lubricants for Transport	2,000,000	500,000	2,000,000	2,000,000	2,100,000	2,205,000
2211300	Other Operating Expenses	-	145,000	-	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	145,000	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	2,000,000	120,914	2,000,000	1,500,000	1,575,000	1,653,750
2220101	Maintenance Motor Vehicles	2,000,000	120,914	2,000,000	1,500,000	1,575,000	1,653,750
2220200	Routine Maintenance - Other Assets	1,000,000	-	1,000,000	1,000,000	1,050,000	1,102,500
2220205	Maintenance of Buildings and Stations Non-Residential	1,000,000	-	1,000,000	1,000,000	1,050,000	1,102,500
3100000	Acquisition of Non-Financial Assets	43,983,598	-	43,983,598	1,500,000	1,575,000	1,653,750
3110500	Construction of Civil Works	41,283,598	-	41,283,598	-	-	-
3110504	Other Infrastructure and Civil Works	41,283,598	-	41,283,598	-	-	-
3111000	Purchase of Office Furniture/General Equipment	2,700,000	-	2,700,000	1,500,000	1,575,000	1,653,750
3111001	Purchase of Office Furniture/General Equipment	1,500,000	-	1,500,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	1,200,000	-	1,200,000	1,500,000	1,575,000	1,653,750

Prog1	P601: General Administration, Planning and Support Services						
P1SP2	SP60102: Trade Development And Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	1,936,000	605,210	1,936,000	9,380,000	9,849,000	10,341,450
2210100	Utilities Supplies and Services	-	-	-	100,000	105,000	110,250
2210101	Electricity	-	-	-	100,000	105,000	110,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	550,000	342,610	550,000	550,000	577,500	606,375
2210301	Travel - Airline, Bus etc	100,000	84,310	100,000	100,000	105,000	110,250
2210302	Accommodation -Domestic Travel	150,000	124,600	150,000	150,000	157,500	165,375
2210303	Daily Subsistence Allowance	300,000	133,700	300,000	300,000	315,000	330,750

2210500	Printing, Advertising and Information Supplies and Services	500,000	20,000	500,000	500,000	525,000	551,250
2210505	Trade Shows & Exhibitions	500,000	20,000	500,000	500,000	525,000	551,250
2210700	Training Expenses	-	-	-	500,000	525,000	551,250
2210799	Training Expenses-Other	-	-	-	500,000	525,000	551,250
2210800	Hospitality Supplies and Services	130,000	-	130,000	130,000	136,500	143,325
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	130,000	-	130,000	130,000	136,500	143,325
2211100	General Office Supplies and Services	150,000	-	150,000	2,200,000	2,310,000	2,425,500
2211101	General Office Supplies	150,000	-	150,000	2,200,000	2,310,000	2,425,500
2211200	Fuel, Oil and Lubricants	400,000	-	400,000	400,000	420,000	441,000
2211201	Refined Fuels and Lubricants for Transport	400,000	-	400,000	400,000	420,000	441,000
2211300	Other Operating Expenses	-	-	-	5,000,000	5,250,000	5,512,500
2211305	Contracted Guards &Cleaning Services	-	-	-	5,000,000	5,250,000	5,512,500
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	206,000	242,600	206,000	-	-	-
2220101	Maintenance Motor Vehicles	206,000	242,600	206,000	-	-	-
3100000	Acquisition of Non-Financial Assets	31,728,642	-	31,728,642	69,383,598	72,852,778	76,495,417
3110500	Construction of Civil Works	31,728,642	-	31,728,642	66,383,598	69,702,778	73,187,917
3110504	Other Infrastructure and Civil Works	31,728,642	-	31,728,642	66,383,598	69,702,778	73,187,917
3111100	Specialised Plant, Equipment and Machinery	-	-	-	3,000,000	3,150,000	3,307,500
3111120	Purchase of Specialised Plant	-	-	-	3,000,000	3,150,000	3,307,500

Prog1	P601: General Administration,Planning and Support Services						
P1SP3	SP60103: Weights And Measures						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	1,974,000	943,300	1,974,000	2,514,000	2,639,700	2,771,685
2210100	Utilities Supplies and Services	150,000	17,986	150,000	150,000	157,500	165,375
2210101	Electricity	100,000	17,986	100,000	100,000	105,000	110,250
2210102	Water & Sewerage	50,000	-	50,000	50,000	52,500	55,125
2210300	Domestic Travel, Subsistence and Other Transportation Costs	430,000	211,500	430,000	730,000	766,500	804,825
2210301	Travel - Airline, Bus etc	30,000	-	30,000	30,000	31,500	33,075

2210302	Accommodation -Domestic Travel	-	-	-	300,000	315,000	330,750
2210303	Daily Subsistence Allowance	400,000	211,500	400,000	400,000	420,000	441,000
2210500	Printing, Advertising and Information Supplies and Services	500,000	342,014	500,000	500,000	525,000	551,250
2210504	Advertising & Publicity	500,000	342,014	500,000	500,000	525,000	551,250
2210800	Hospitality Supplies and Services	100,000	-	100,000	100,000	105,000	110,250
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	100,000	-	100,000	100,000	105,000	110,250
2211000	Specialised Materials and Supplies	-	-	-	240,000	252,000	264,600
2211001	Medical Drugs	-	-	-	100,000	105,000	110,250
2211002	Dressings and Other Non-Pharmaceutical Medical Items	-	-	-	140,000	147,000	154,350
2211200	Fuel, Oil and Lubricants	400,000	200,000	400,000	400,000	420,000	441,000
2211201	Refined Fuels and Lubricants for Transport	400,000	200,000	400,000	400,000	420,000	441,000
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	394,000	171,800	394,000	394,000	413,700	434,385
2220101	Maintenance Motor Vehicles	394,000	171,800	394,000	394,000	413,700	434,385

Prog2	P602: Trade Development and Management						
P2SP1	SP60201: Cooperative Development and Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	1,534,000	1,728,800	1,534,000	2,584,000	2,713,200	2,848,860
2210100	Utilities Supplies and Services	-	-	-	50,000	52,500	55,125
2210102	Water & Sewerage	-	-	-	50,000	52,500	55,125
2210300	Domestic Travel, Subsistence and Other Transportation Costs	870,000	228,800	870,000	870,000	913,500	959,175
2210301	Travel - Airline, Bus etc	70,000	26,100	70,000	70,000	73,500	77,175
2210302	Accommodation -Domestic Travel	300,000	87,200	300,000	300,000	315,000	330,750
2210303	Daily Subsistence Allowance	500,000	115,500	500,000	500,000	525,000	551,250
2210700	Training Expenses	-	-	-	1,000,000	1,050,000	1,102,500
2210799	Training Expenses-Other	-	-	-	1,000,000	1,050,000	1,102,500
2210800	Hospitality Supplies and Services	300,000	-	300,000	300,000	315,000	330,750
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	300,000	-	300,000	300,000	315,000	330,750

2211300	Other Operating Expenses	-	1,500,000	-	-	-	-
2211310	Contracted Professional Services	-	1,500,000	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	364,000	-	364,000	364,000	382,200	401,310
2220101	Maintenance Motor Vehicles	364,000	-	364,000	364,000	382,200	401,310

Prog3	P603: Cooperatives and Enterprise						
P3SP2	SP60302: Industrialization & Investment						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	274,700	-	1,550,000	1,627,500	1,708,875
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	83,600	-	400,000	420,000	441,000
2210301	Travel - Airline, Bus etc	-	-	-	300,000	315,000	330,750
2210302	Accommodation -Domestic Travel	-	33,600	-	100,000	105,000	110,250
2210303	Daily Subsistence Allowance	-	50,000	-	-	-	-
2210800	Hospitality Supplies and Services	-	191,100	-	300,000	315,000	330,750
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	-	-	300,000	315,000	330,750
2210802	Board Committee, Conferences and Seminars	-	191,100	-	-	-	-
2211100	General Office Supplies and Services	-	-	-	450,000	472,500	496,125
2211101	General Office Supplies	-	-	-	450,000	472,500	496,125
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	250,000	262,500	275,625
2220101	Maintenance Motor Vehicles	-	-	-	250,000	262,500	275,625
2220200	Routine Maintenance - Other Assets	-	-	-	150,000	157,500	165,375
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	150,000	157,500	165,375

Prog4	P604: Tourism and Events Management						
P4SP1	SP60401: Tourism Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	1,027,500	-	8,604,209	9,034,419	9,486,140

2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	717,500	-	550,000	577,500	606,375
2210301	Travel - Airline, Bus etc	-	-	-	100,000	105,000	110,250
2210302	Accommodation -Domestic Travel	-	-	-	100,000	105,000	110,250
2210303	Daily Subsistence Allowance	-	717,500	-	300,000	315,000	330,750
2210309	Field Allowance	-	-	-	50,000	52,500	55,125
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	3,600,000	3,780,000	3,969,000
2210504	Advertising & Publicity	-	-	-	100,000	105,000	110,250
2210505	Trade Shows & Exhibitions	-	-	-	3,500,000	3,675,000	3,858,750
2210800	Hospitality Supplies and Services	-	100,000	-	3,654,209	3,836,919	4,028,765
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	100,000	-	2,000,000	2,100,000	2,205,000
2210802	Board Committee, Conferences and Seminars	-	-	-	1,654,209	1,736,919	1,823,765
2211100	General Office Supplies and Services	-	-	-	300,000	315,000	330,750
2211101	General Office Supplies	-	-	-	300,000	315,000	330,750
2211200	Fuel, Oil and Lubricants	-	210,000	-	-	-	-
2211201	Refined Fuels and Lubricants for Transport	-	210,000	-	-	-	-
2211300	Other Operating Expenses	-	-	-	500,000	525,000	551,250
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	500,000	525,000	551,250

Prog4	P604: Tourism and Events Management						
P4SP2	SP60402: Events Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	3,202,375	-	5,700,000	5,985,000	6,284,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	52,375	-	600,000	630,000	661,500
2210301	Travel - Airline, Bus etc	-	52,375	-	100,000	105,000	110,250
2210302	Accommodation -Domestic Travel	-	-	-	100,000	105,000	110,250
2210303	Daily Subsistence Allowance	-	-	-	350,000	367,500	385,875
2210309	Field Allowance	-	-	-	50,000	52,500	55,125
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	3,100,000	3,255,000	3,417,750

2210504	Advertising & Publicity	-	-	-	100,000	105,000	110,250
2210505	Trade Shows & Exhibitions	-	-	-	3,000,000	3,150,000	3,307,500
2210800	Hospitality Supplies and Services	-	2,900,000	-	2,000,000	2,100,000	2,205,000
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	2,900,000	-	1,500,000	1,575,000	1,653,750
2210802	Board Committee, Conferences and Seminars	-	-	-	500,000	525,000	551,250
2211100	General Office Supplies and Services	-	50,000	-	-	-	-
2211101	General Office Supplies	-	50,000	-	-	-	-
2211300	Other Operating Expenses	-	200,000	-	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	200,000	-	-	-	-

List of Development Projects

S/NO	Item	WARD	Amount
1	Purchase of stone crushing machine for youths	North Seme	3,000,000
2	Construction of 6 door toilet at Obambo Market	South West Kisumu	1,500,000
3	Fencing and murraming of Kopon Market	East Kano/Wawidhi	3,000,000
4	Murraming of Nyangande Market trade	Kabonyo/Kanyagwal	2,500,000
5	Fencing of Soko Kahawa Factory	South East Nyakach	1,000,000
6	Development Pending Bills	Countywide	41,283,598
7	Renovation of Market Toilet and Placement of Rain Water Storage Provision Goods at Muhoroni Main Market	Muhoroni/Koru	2,000,000
8	Renovation of Thepthe Kibuye Market Toilet	Kaloleni-Shaurimoyo	500,000
9	Completion of Magwar Market	East Seme	3,500,000
10	Construction of Public Toilet within Standard Bank Quarters area	Market/Milimani	2,000,000
11	Oyani- Nyachoda Rice Store	East Kano Wawidhi	4,600,000
12	Rehabilitation,Maintenance,Cleaning of Ka police-Kamusa Mbugu	Awasi/Onjiko	2,500,000
13	Lela Market	North West Kisumu	2,000,000
			69,383,598

10. DEPARTMENT OF MEDICAL SERVICES, PUBLIC HEALTH AND SANITATION

Part A: Vision

A globally competitive county health service that contributes to a healthy and productive population

Part B: Mission

To provide a responsive, sustainable, technologically-driven, evidence based and client centered health service

Sector Goal

To attain equitable, affordable, accessible and quality health care for the people of Kisumu County.

Sector Mandate

The Sector is responsible for the devolved functions specified in the Fourth Schedule of the Constitution of Kenya 2010 which include *inter-alia* County health services, including, in particular;

- a) County health facilities and pharmacies;
- b) Ambulance services;
- c) Promotion of primary health care;
- d) Licensing and control of undertakings that sell food to the public;
- e) Veterinary services (excluding regulation of the profession);
- f) Cemeteries, funeral parlours and crematoria; and
- g) Refuse removal, refuse dumps and solid waste disposal; all performed singly, multi-dimensionally and multi-sectorally.

Part C: Strategic Overview and Context for Budget Intervention

The Sector has three Strategic priorities linked to its three programs of general administration, policy and support services; Preventive and promotive health services and curative and rehabilitative health services within the budgetary allocations. These Strategic Priorities are:

1. To strengthen health systems administration, management coordination and support services;
 2. To improve capacity to prevent diseases and ill health through robust health system;
 3. To improve capacity and quality of curative and rehabilitative healthcare;
- These strategic priorities will be within the wider health system digitization agenda that is currently ongoing in the county to achieve seamless intra and inter county communications with the relevant agencies such as Social Health Authority.

The Sector will prioritize the following Actions:

1. Resource mobilization-The Sector is currently implementing the Social Health Insurance financing model for all health care costs. The sector will prioritize claims processing for all patients/ clients served in all health care facilities.
2. Digitalization-The Sector will continue with its digitalization agenda to ensure efficiency. digitalization will ensure that health information and records of the clients are captured for purposes of claims management, longitudinal follow up and for flagging of at-risk clients within the wider health care networks including the community health system.
4. Restructuring of the health care System-Following the dynamism of the donor programs, the county health system will in earnest begin the process of integration of the erstwhile stand alone and or parallel

health services particularly those that are directly affected by the stop work/pause orders of the donor governments.

5. Continued rehabilitation of the Primary Health facilities and improved coordination-The County health sector will continue to rehabilitate the primary health facilities, fully implement the Primary Care Networking and institutionalize ward practice groups; Implement the CIDP III priorities-The County health sector will strive to implement infrastructure projects in the CIDP III and the Annual Development Plans according to the availability of funds.

Part D: Pre-determined Objectives FY 2025/2026

ii)Pre-determined Objectives per Sub-Program

Sub Program	Pre-Determined Objective	Key Performance Indicator
Sub Program 040101: General Administration, Coordination and Support Services	To strengthen health systems administration , management coordination and support services	-Number of Performance Reviews -Number of Statutory and Policy Documents developed -Number of stakeholders engagements
Sub-Program 040202: Kisumu County Referral Hospital	To provide referral and specialized curative services	Number of specialized and curative service consultations provided
Sub-Program 040203: County and Sub County Hospitals	To provide preventive, curative and rehabilitative services at sub county levels	Number of preventive and curative service consultations provided
Sub-Program 040203: Health Centres and Dispensaries	To provide preventive and basic curative services at ward level	Proportion coverage of preventive and curative services
Sub-Program 040303: Disease Surveillance, Emergency Response and Epidemic Control	To respond, control and manage disease outbreak	Surveillance reporting rate

Part E: Targets

iii) Targets for the FY 2024/2025 and the Medium Term

Sub- Program	KPI	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
Sub Program 040101:	Number of Performance Reviews	4	4	4

General Administration, Coordination and Support Services	-Number of Statutory and Policy Documents	3	3	3
	-Number of stakeholders engagements	2	2	2
	Proportion of Staff appraised	100%	100%	100%
Sub-Program 040202: Kisumu County Referral Hospital	Number of specialized and curative service consultations provided	60,000	70,000	72,000
Sub-Program 040203: County and Sub County Hospitals	Number of preventive and curative service consultations provided	120,000	140,000	150,000
Sub-Program 040203: Health Centres and Dispensaries	Proportion coverage of preventive and curative services	80%	80%	80%
Sub-Program 040303: Disease Surveillance, Emergency Response and Epidemic Control	Surveillance reporting rate	100%	100%	100%

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P01: General Administration, Planning, Governance, Leadership and Human Resource for Health	2,925,797,330	2,797,053,991	3,118,530,468	3,316,541,572	3,482,368,651	3,656,487,083
P02: Public Health and Sanitation Services	243,982,334	92,640,551	40,750,398	15,997,382	16,797,251	17,637,114
P03: Medical and Bio-Medical Services	455,660,000	243,991,642	440,007,232	624,131,185	655,337,744	688,104,631
P04: Health Surveillance	-	-	-	12,000,000	12,600,000	13,230,000
Total Expenditure	3,625,439,664	3,133,686,184	3,599,288,098	3,968,670,139	4,167,103,646	4,375,458,828

	5085 DEPARTMENT OF MEDICAL SERVICES, PUBLIC HEALTH AND SANITATION						
		<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
	<i>Economic Classification</i>	<i>2023/2024</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>
	Recurrent Expenditure	3,474,134,392	3,095,676,043	3,351,128,564	3,597,538,954	3,777,415,902	3,966,286,697
21	Compensation of Employees	2,831,055,761	2,727,555,736	2,728,154,740	2,734,391,572	2,871,111,151	3,014,666,708
22	Goods and Services	287,681,631	124,915,697	375,790,728	513,147,382	538,804,751	565,744,989
26	Grants	355,147,000	243,204,610	247,183,096	350,000,000	367,500,000	385,875,000
27	Social Benefits	250,000	-	-	-	-	-
	Capital Expenditure	151,305,272	38,010,141	248,159,534	371,131,185	389,687,744	409,172,131
31	Acquisition of Non-Financial Assets	151,305,272	38,010,141	248,159,534	371,131,185	389,687,744	409,172,131
	Total Expenditure	3,625,439,664	3,133,686,184	3,599,288,098	3,968,670,139	4,167,103,646	4,375,458,828

	<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	2,831,055,761	2,727,555,736	2,728,154,740	2,734,391,572	68.90
Operations & Maintenance	794,383,903	406,130,448	640,558,824	952,147,382	23.99
Development	-	-	230,574,534	282,131,185	7.11
Total	3,625,439,664	3,133,686,184	3,599,288,098	3,968,670,139	100

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

P01: General Administration, Planning, Governance, Leadership and Human Resource for Health						
	<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP0101: General Administration, Coordination, Leadership and Governance	94,741,569	69,498,255	390,375,728	582,150,000	611,257,500	641,820,375
SP0102 : Human Resource for Health	2,831,055,761	2,727,555,736	2,728,154,740	2,734,391,572	2,871,111,151	3,014,666,708

Total Programme Expenditure	2,925,797,330	2,797,053,991	3,118,530,468	3,316,541,572	3,482,368,651	3,656,487,083

P01: General Administration, Planning, Governance, Leadership and Human Resource for Health							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	2,921,747,330	2,795,053,991	3,100,245,468	3,227,541,572	3,388,918,651	3,558,364,583
21	Compensation of Employees	2,831,055,761	2,727,555,736	2,728,154,740	2,734,391,572	2,871,111,151	3,014,666,708
22	Goods and Services	90,441,569	67,498,255	372,090,728	493,150,000	517,807,500	543,697,875
27	Social Benefits	250,000	-	-	-	-	-
	Capital Expenditure	4,050,000	2,000,000	18,285,000	89,000,000	93,450,000	98,122,500
31	Acquisition of Non-Financial Assets	4,050,000	2,000,000	18,285,000	89,000,000	93,450,000	98,122,500
	Total Expenditure	2,925,797,330	2,797,053,991	3,118,530,468	3,316,541,572	3,482,368,651	3,656,487,083

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	2,831,055,761	2,727,555,736	2,728,154,740	2,734,391,572	82
Operations & Maintenance	94,741,569	69,498,255	390,375,728	582,150,000	18
Development	-	-	-	-	-
Total	2,925,797,330	2,797,053,991	3,118,530,468	3,316,541,572	100

P02: Public Health and Sanitation Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP0201: Health Policy	378,500	-	-	-	-	-
SP0202: Reproductive, Maternal, Neonatal, Child and Adolescent health (RMNCAH)	6,750,000	-	1,700,000	1,000,000	1,050,000	1,102,500
SP0203: Mental Health	290,500	-	-	-	-	-
SP0204: Primary Health Care Services and Community Strategy	236,563,334	92,640,551	39,050,398	14,000,000	14,700,000	15,435,000
SP0205: Nutrition Services	-	-	-	997,382	1,047,251	1,099,614
Total Programme Expenditure	243,982,334	92,640,551	40,750,398	15,997,382	16,797,251	17,637,114

P02: Public Health and Sanitation Services

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	216,827,062	80,913,230	40,750,398	15,997,382	16,797,251	17,637,114
22	Goods and Services	182,240,062	57,417,442	3,700,000	1,997,382	2,097,251	2,202,114
26	Grants	34,587,000	23,495,788	37,050,398	14,000,000	14,700,000	15,435,000
	Capital Expenditure	27,155,272	11,727,321	-	-	-	-
31	Acquisition of Non-Financial Assets	27,155,272	11,727,321	-	-	-	-
	Total Expenditure	243,982,334	92,640,551	40,750,398	15,997,382	16,797,251	17,637,114

P02: Public Health and Sanitation Services	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	-
Operations & Maintenance	243,982,334	92,640,551	40,050,398	15,997,382	100
Development	-	-	700,000	-	-
Total	243,982,334	92,640,551	40,750,398	15,997,382	100

P03: Medical and Bio-Medical Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP0301: Jaramogi Oginga Odinga Teaching and Referral Hospital	160,000,000	110,000,000	115,000,000	-	-	-
SP0302: Kisumu County Hospital	60,560,000	60,559,969	42,000,000	123,000,000	129,150,000	135,607,500
SP0303: County and Sub-County Hospital Services	235,100,000	73,431,673	271,874,534	471,131,185	494,687,744	519,422,131
SP0304: Health Centres and Dispensaries	-	-	11,132,698	30,000,000	31,500,000	33,075,000
Total Programme Expenditure	455,660,000	243,991,642	440,007,232	624,131,185	655,337,744	688,104,631

P03: Medical and Bio-Medical Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028

	Recurrent Expenditure	335,560,000	219,708,822	210,132,698	342,000,000	359,100,000	377,055,000
2							
2	Goods and Services	15,000,000	-	-	6,000,000	6,300,000	6,615,000
2							
6	Grants	320,560,000	219,708,822	210,132,698	336,000,000	352,800,000	370,440,000
	Capital Expenditure	120,100,000	24,282,820	229,874,534	282,131,185	296,237,744	311,049,631
3	Acquisition of Non-						
1	Financial Assets	120,100,000	24,282,820	229,874,534	282,131,185	296,237,744	311,049,631
	Total Expenditure	455,660,000	243,991,642	440,007,232	624,131,185	655,337,744	688,104,631

P03: Medical and Bio-Medical Services	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	-
Operations & Maintenance	455,660,000	243,991,642	210,132,698	342,000,000	55
Development	-	-	229,874,534	282,131,185	45
Total	455,660,000	243,991,642	440,007,232	624,131,185	100

P04: Health Surveillance						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP0402: Surveillance, Emergency Response and Epidemic Control	-	-	-	12,000,000	12,600,000	13,230,000
Total Programme Expenditure	-	-	-	12,000,000	12,600,000	13,230,000

P04: Health Surveillance							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	-	-	-	12,000,000	12,600,000	13,230,000	
2							
2	Goods and Services	-	-	12,000,000	12,600,000	13,230,000	
	Total Expenditure	-	-	12,000,000	12,600,000	13,230,000	

P04: Health Surveillance	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage

Personnel Emoluments	-	-	-	-	-
Operations & Maintenance	-	-	-	12,000,000	100
Development	-	-	-	-	-
Total	-	-	-	12,000,000	100

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

P01: General Administration, Planning, Governance, Leadership and Human Resource for Health							
SP0101: General Administration, Coordination, Leadership and Governance							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	90,691,569	67,498,255	372,090,728	493,150,000	517,807,500	543,697,875	
22 Goods and Services	90,441,569	67,498,255	372,090,728	493,150,000	517,807,500	543,697,875	
27 Social Benefits	250,000	-	-	-	-	-	
Capital Expenditure	4,050,000	2,000,000	18,285,000	89,000,000	93,450,000	98,122,500	
31 Acquisition of Non-Financial Assets	4,050,000	2,000,000	18,285,000	89,000,000	93,450,000	98,122,500	
Total Expenditure	94,741,569	69,498,255	390,375,728	582,150,000	611,257,500	641,820,375	

P01: General Administration, Planning, Governance, Leadership and Human Resource for Health							
SP0102 : Human Resource for Health							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	

	Recurrent Expenditure	2,831,055,761	2,727,555,736	2,728,154,740	2,734,391,572	2,871,111,151	3,014,666,708
21	Compensation of Employees	2,831,055,761	2,727,555,736	2,728,154,740	2,734,391,572	2,871,111,151	3,014,666,708
	Total Expenditure	2,831,055,761	2,727,555,736	2,728,154,740	2,734,391,572	2,871,111,151	3,014,666,708

P02: Public Health and Sanitation Services							
SP0201: Health Policy							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	378,500	-	-	-	-	-
22	Goods and Services	378,500	-	-	-	-	-
	Total Expenditure	378,500	-	-	-	-	-

P02: Public Health and Sanitation Services							
SP0202: Reproductive, Maternal, Neonatal, Child and Adolescent health (RMNCAH)							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	6,750,000	-	1,700,000	1,000,000	1,050,000	1,102,500
22	Goods and Services	6,750,000	-	1,700,000	1,000,000	1,050,000	1,102,500
	Total Expenditure	6,750,000	-	1,700,000	1,000,000	1,050,000	1,102,500

P02: Public Health and Sanitation Services							
SP0203: Mental Health							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028

	Recurrent Expenditure	268,000	-	-	-	-	-
22	Goods and Services	268,000	-	-	-	-	-
	Capital Expenditure	22,500	-	-	-	-	-
31	Acquisition of Non-Financial Assets	22,500	-	-	-	-	-
	Total Expenditure	290,500	-	-	-	-	-

P02: Public Health and Sanitation Services							
SP0204: Primary Health Care Services and Community Strategy							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	209,430,562	80,913,230	39,050,398	14,000,000	14,700,000	15,435,000
22	Goods and Services	174,843,562	57,417,442	2,000,000	-	-	-
26	Grants	34,587,000	23,495,788	37,050,398	14,000,000	14,700,000	15,435,000
	Capital Expenditure	27,132,772	11,727,321	-	-	-	-
31	Acquisition of Non-Financial Assets	27,132,772	11,727,321	-	-	-	-
	Total Expenditure	236,563,334	92,640,551	39,050,398	14,000,000	14,700,000	15,435,000

P02: Public Health and Sanitation Services							
SP0205: Nutrition Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	997,382	1,047,251	1,099,614
22	Goods and Services	-	-	-	997,382	1,047,251	1,099,614
	Total Expenditure	-	-	-	997,382	1,047,251	1,099,614

P03: Medical and Bio-Medical Services							

SP0301: Jaramogi Oginga Odinga Teaching and Referral Hospital							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	160,000,000	110,000,000	115,000,000	-	-	-
26	Grants	160,000,000	110,000,000	115,000,000	-	-	-
	Total Expenditure	160,000,000	110,000,000	115,000,000	-	-	-

P03: Medical and Bio-Medical Services							
SP0302: Kisumu County Hospital							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	60,560,000	60,559,969	42,000,000	123,000,000	129,150,000	135,607,500
22	Goods and Services	-	-	-	3,000,000	3,150,000	3,307,500
26	Grants	60,560,000	60,559,969	42,000,000	120,000,000	126,000,000	132,300,000
	Total Expenditure	60,560,000	60,559,969	42,000,000	123,000,000	129,150,000	135,607,500

P03: Medical and Bio-Medical Services							
SP0303: County and Sub-County Hospital Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	115,000,000	49,148,853	42,000,000	189,000,000	198,450,000	208,372,500
22	Goods and Services	15,000,000	-	-	3,000,000	3,150,000	3,307,500
26	Grants	100,000,000	49,148,853	42,000,000	186,000,000	195,300,000	205,065,000
	Capital Expenditure	120,100,000	24,282,820	229,874,534	282,131,185	296,237,744	311,049,631
31	Acquisition of Non-Financial Assets	120,100,000	24,282,820	229,874,534	282,131,185	296,237,744	311,049,631
	Total Expenditure	235,100,000	73,431,673	271,874,534	471,131,185	494,687,744	519,422,131

	P03: Medical and Bio-Medical Services						
	SP0304: Health Centres and Dispensaries						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	11,132,698	30,000,000	31,500,000	33,075,000
26	Grants	-	-	11,132,698	30,000,000	31,500,000	33,075,000
	Total Expenditure	-	-	11,132,698	30,000,000	31,500,000	33,075,000

	P04: Health Surveillance						
	SP0402: Surveillance, Emergency Response and Epidemic Control						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	12,000,000	12,600,000	13,230,000
22	Goods and Services	-	-	-	12,000,000	12,600,000	13,230,000
	Total Expenditure	-	-	-	12,000,000	12,600,000	13,230,000

Part I: Classification by Vote, Head and Item

Prog1	P01: General Administration, Planning, Governance, Leadership and Human Resource for Health						
P1SP1	SP0101: General Administration, Coordination, Leadership and Governance						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	90,441,569	67,498,255	372,090,728	493,150,000	517,807,500	543,697,875
2210100	Utilities Supplies and Services	320,000	-	1,199,578	-	-	-

2210101	Electricity	300,000	-	1,199,578	-	-	-
2210102	Water & Sewerage	20,000	-	-	-	-	-
2210200	Communication, Supplies and Services	40,000	-	70,000	250,000	262,500	275,625
2210201	Telephone Services	37,500	-	70,000	250,000	262,500	275,625
2210203	Courier & Postal Services	2,500	-	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,548,400	823,250	6,400,000	5,500,000	5,775,000	6,063,750
2210301	Travel - Airline, Bus etc	50,000	37,450	1,200,000	1,000,000	1,050,000	1,102,500
2210302	Accommodation -Domestic Travel	125,000	-	3,700,000	2,000,000	2,100,000	2,205,000
2210303	Daily Subsistence Allowance	1,373,400	785,800	1,500,000	2,500,000	2,625,000	2,756,250
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	2,000,000	2,100,000	2,205,000
2210401	Travel - Airline, Bus etc	-	-	-	500,000	525,000	551,250
2210402	Accommodation - international Travel	-	-	-	1,500,000	1,575,000	1,653,750
2210500	Printing, Advertising and Information Supplies and Services	5,091,500	1,699,000	9,650,000	-	-	-
2210502	Publishing & Printing services	4,949,000	1,699,000	9,650,000	-	-	-
2210504	Advertising & Publicity	125,000	-	-	-	-	-
2210505	Trade Shows & Exhibitions	17,500	-	-	-	-	-
2210600	Rental of Produced Assets	1,800,000	720,000	4,160,000	12,200,000	12,810,000	13,450,500
2210602	Rents & Rate Residential	1,800,000	720,000	4,160,000	-	-	-
2210604	Hire of Transport	-	-	-	12,200,000	12,810,000	13,450,500
2210800	Hospitality Supplies and Services	1,302,500	1,302,500	11,650,000	700,000	735,000	771,750
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	645,650	645,650	11,650,000	-	-	-
2210802	Board Committee, Conferences and Seminars	656,850	656,850	-	700,000	735,000	771,750
2210900	Insurance Costs	58,157,919	50,980,719	65,750,000	1,000,000	1,050,000	1,102,500
2210904	Motor Vehicle Insurance	125,000	-	-	1,000,000	1,050,000	1,102,500
2210910	Medical Insurance	58,032,919	50,980,719	65,750,000	-	-	-
2211000	Specialised Materials and Supplies	881,250	-	238,481,150	435,000,000	456,750,000	479,587,500
2211001	Medical Drugs	-	-	80,000,000	180,000,000	189,000,000	198,450,000
2211002	Dressings and Other Non-Pharmaceutical Medical Items	-	-	115,481,150	155,000,000	162,750,000	170,887,500
2211004	Fungicides, Insecticides and Sprays	6,250	-	-	-	-	-
2211008	Laboratory Materials, Supplies and Small Equipment	-	-	43,000,000	100,000,000	105,000,000	110,250,000
2211028	Purchase of X-Ray Supplies	875,000	-	-	-	-	-
2211100	General Office Supplies and Services	2,325,000	-	10,090,000	8,000,000	8,400,000	8,820,000

2211101	General Office Supplies	2,300,000	-	10,030,000	8,000,000	8,400,000	8,820,000
2211103	Sanitary and Cleaning Materials Supplies	25,000	-	60,000	-	-	-
2211200	Fuel, Oil and Lubricants	10,000,000	8,995,686	13,000,000	18,000,000	18,900,000	19,845,000
2211201	Refined Fuels and Lubricants for Transport	10,000,000	8,995,686	13,000,000	18,000,000	18,900,000	19,845,000
2211300	Other Operating Expenses	500,000	-	500,000	-	-	-
2211305	Contracted Guards & Cleaning Services	500,000	-	500,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	8,050,000	2,977,100	10,100,000	5,500,000	5,775,000	6,063,750
2220101	Maintenance Motor Vehicles	8,000,000	2,977,100	10,000,000	5,000,000	5,250,000	5,512,500
2220103	Maintenance Boats & Ferries	50,000	-	100,000	500,000	525,000	551,250
2220200	Routine Maintenance - Other Assets	425,000	-	1,040,000	5,000,000	5,250,000	5,512,500
2220202	Maintenance of Office Furniture & Equipment	-	-	20,000	-	-	-
2220203	Maintenance of Medical and Dental and Equipment	250,000	-	-	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	125,000	-	-	-	-	-
2220210	Maintenance of Computers, Software and Networks	50,000	-	1,020,000	5,000,000	5,250,000	5,512,500
2700000	Social Benefits	250,000	-	-	-	-	-
2710100	Government Pension/Retirement Benefits	250,000	-	-	-	-	-
2710115	Refund Ex-Gratia and Other Service Gratuities	250,000	-	-	-	-	-
3100000	Acquisition of Non-Financial Assets	4,050,000	2,000,000	18,285,000	89,000,000	93,450,000	98,122,500
3110700	Purchase of Vehicles/Other Transport Equipment	-	-	-	38,000,000	39,900,000	41,895,000
3110701	Purchase of Motor Vehicles	-	-	-	38,000,000	39,900,000	41,895,000
3111000	Purchase of Office Furniture/General Equipment	4,050,000	2,000,000	18,285,000	22,000,000	23,100,000	24,255,000
3111001	Purchase of Office Furniture/General Equipment	2,050,000	2,000,000	3,991,000	7,000,000	7,350,000	7,717,500
3111002	Purchase of Computers, Printers and Other IT Equipment	2,000,000	-	14,294,000	15,000,000	15,750,000	16,537,500
3111100	Specialised Plant, Equipment and Machinery	-	-	-	29,000,000	30,450,000	31,972,500
3111101	Purchase of Medical and Dental Equipment	-	-	-	29,000,000	30,450,000	31,972,500

Prog1	P01: General Administration, Planning, Governance, Leadership and Human Resource for Health						
P1SP2	SP0102 : Human Resource for Health						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	2,831,055,761	2,727,555,736	2,728,154,740	2,734,391,572	2,871,111,151	3,014,666,708
2110100	Basic Salaries Permanent Employees	2,107,515,136	2,107,515,135	2,014,614,115	2,734,391,572	2,871,111,151	3,014,666,708
2110101	Salaries & Wages - Civil Servants	2,107,515,136	2,107,515,135	2,014,614,115	2,734,391,572	2,871,111,151	3,014,666,708
2110200	Basic Wages - Temporary Employees	80,000,000	79,999,999	89,940,000	-	-	-
2110202	Salaries & Wages - Casual Labour Others	80,000,000	79,999,999	89,940,000	-	-	-
2110300	Personal Allowance Paid as Part of Salary	643,540,625	540,040,602	623,600,625	-	-	-
2110301	House Allowance	120,000,000	119,999,999	120,000,000	-	-	-
2110312	Responsibility Allowance	115,000,000	11,499,999	95,060,000	-	-	-
2110314	Transport Allowance	25,000,000	24,999,997	25,000,000	-	-	-
2110315	Extraneous Allowance	225,740,625	225,740,624	225,740,625	-	-	-
2110318	Non-Practice Allowance	40,000,000	39,999,994	40,000,000	-	-	-
2110320	Leave Allowance	13,800,000	13,799,990	13,800,000	-	-	-
2110322	Risk Allowance	104,000,000	103,999,999	104,000,000	-	-	-

Prog2	P02: Public Health and Sanitation Services						
P2SP1	SP0201: Health Policy						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	378,500	-	-	-	-	-
2210200	Communication, Supplies and Services	50,000	-	-	-	-	-
2210201	Telephone Services	50,000	-	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	266,000	-	-	-	-	-
2210301	Travel - Airline, Bus etc	100,000	-	-	-	-	-
2210302	Accommodation - Domestic Travel	150,000	-	-	-	-	-
2210303	Daily Subsistence Allowance	16,000	-	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	62,500	-	-	-	-	-

2210502	Publishing & Printing services	62,500	-	-	-	-	-

Prog2	P02: Public Health and Sanitation Services						
P2SP2	SP0202: Reproductive, Maternal, Neonatal, Child and Adolescent health (RMNCAH)						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	6,750,000	-	1,700,000	1,000,000	1,050,000	1,102,500
2210200	Communication, Supplies and Services	-	-	-	200,000	210,000	220,500
2210201	Telephone Services	-	-	-	200,000	210,000	220,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	300,000	300,000	315,000	330,750
2210303	Daily Subsistence Allowance	-	-	300,000	300,000	315,000	330,750
2210500	Printing, Advertising and Information Supplies and Services	1,300,000	-	-	-	-	-
2210502	Publishing & Printing services	1,300,000	-	-	-	-	-
2211000	Specialised Materials and Supplies	-	-	1,400,000	500,000	525,000	551,250
2211001	Medical Drugs	-	-	700,000	500,000	525,000	551,250
2211002	Dressings and Other Non-Pharmaceutical Medical Items	-	-	700,000	-	-	-
2211100	General Office Supplies and Services	2,000,000	-	-	-	-	-
2211101	General Office Supplies	2,000,000	-	-	-	-	-
2211200	Fuel, Oil and Lubricants	3,450,000	-	-	-	-	-
2211201	Refined Fuels and Lubricants for Transport	3,450,000	-	-	-	-	-

Prog2	P02: Public Health and Sanitation Services						
P2SP3	SP0203: Mental Health						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	268,000	-	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	215,000	-	-	-	-	-
2210301	Travel - Airline, Bus etc	40,000	-	-	-	-	-
2210302	Accommodation -Domestic Travel	100,000	-	-	-	-	-
2210303	Daily Subsistence Allowance	75,000	-	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	50,000	-	-	-	-	-
2210502	Publishing & Printing services	50,000	-	-	-	-	-
2211100	General Office Supplies and Services	3,000	-	-	-	-	-
2211101	General Office Supplies	3,000	-	-	-	-	-
3100000	Acquisition of Non-Financial Assets	22,500	-	-	-	-	-
3111000	Purchase of Office Furniture/General Equipment	22,500	-	-	-	-	-
3111001	Purchase of Office Furniture/General Equipment	22,500	-	-	-	-	-

Prog2	P02: Public Health and Sanitation Services						
P2SP4	SP0204: Primary Health Care Services and Community Strategy						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	174,843,562	57,417,442	2,000,000	-	-	-
2210100	Utilities Supplies and Services	30,000	-	-	-	-	-
2210102	Water & Sewerage	30,000	-	-	-	-	-

2210200	Communication, Supplies and Services	1,941,482	888,660	-	-	-	-
2210201	Telephone Services	1,716,386	880,660	-	-	-	-
2210202	Internet Connections	225,096	8,000	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	15,019,229	10,472,750	-	-	-	-
2210301	Travel - Airline, Bus etc	2,864,000	2,000,000	-	-	-	-
2210302	Accommodation -Domestic Travel	4,460,000	3,034,000	-	-	-	-
2210303	Daily Subsistence Allowance	7,695,229	5,438,750	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	913,000	724,000	-	-	-	-
2210502	Publishing & Printing services	913,000	724,000	-	-	-	-
2210700	Training Expenses	488,000	377,928	-	-	-	-
2210711	Tuition Fees	488,000	377,928	-	-	-	-
2210800	Hospitality Supplies and Services	3,962,300	2,160,550	-	-	-	-
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	120,000	38,500	-	-	-	-
2210802	Board Committee, Conferences and Seminars	3,842,300	2,122,050	-	-	-	-
2210900	Insurance Costs	1,590,000	262,465	-	-	-	-
2210904	Motor Vehicle Insurance	1,590,000	262,465	-	-	-	-
2211000	Specialised Materials and Supplies	146,582,345	39,735,989	2,000,000	-	-	-
2211001	Medical Drugs	60,690,795	21,873,039	1,500,000	-	-	-
2211002	Dressings and Other Non-Pharmaceutical Medical Items	56,668,000	15,486,600	-	-	-	-
2211008	Laboratory Materials, Supplies and Small Equipment	28,863,550	2,376,350	500,000	-	-	-
2211015	Food and Rations	360,000	-	-	-	-	-
2211100	General Office Supplies and Services	123,067	20,800	-	-	-	-
2211101	General Office Supplies	93,067	20,800	-	-	-	-
2211103	Sanitary and Cleaning Materials Supplies	30,000	-	-	-	-	-

2211200	Fuel, Oil and Lubricants	2,208,000	2,100,000	-	-	-	-
2211201	Refined Fuels and Lubricants for Transport	2,208,000	2,100,000	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	423,089	-	-	-	-	-
2220101	Maintenance Motor Vehicles	423,089	-	-	-	-	-
2220200	Routine Maintenance - Other Assets	1,563,050	674,300	-	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	843,050	674,300	-	-	-	-
2220209	Minor Alterations to Buildings and Civil Works	120,000	-	-	-	-	-
2220210	Maintenance of Computers, Software and Networks	600,000	-	-	-	-	-
2600000	Grants	34,587,000	23,495,788	37,050,398	14,000,000	14,700,000	15,435,000
2640400	Other Current Transfers, Grants and Subsidies	34,587,000	23,495,788	10,669,472	14,000,000	14,700,000	15,435,000
2640499	Other Current Transfers	34,587,000	23,495,788	10,669,472	14,000,000	14,700,000	15,435,000
2640500	Other Capital Grants and Transfers	-	-	26,380,926	-	-	-
2640503	Other Capital Grants and Transfers	-	-	26,380,926	-	-	-
3100000	Acquisition of Non-Financial Assets	27,132,772	11,727,321	-	-	-	-
3110700	Purchase of Vehicles/Other Transport Equipment	6,500,000	5,729,680	-	-	-	-
3110701	Purchase of Motor Vehicles	6,500,000	5,729,680	-	-	-	-
3110900	Purchase of Household Furniture/Institutional Equipment	150,000	-	-	-	-	-
3110902	Purchase of Household and Institutional Appliances	150,000	-	-	-	-	-
3111000	Purchase of Office Furniture/General Equipment	10,482,772	5,997,641	-	-	-	-
3111001	Purchase of Office Furniture/General Equipment	977,772	-	-	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	985,000	-	-	-	-	-
3111009	Purchase of other Office Equipment	8,520,000	5,997,641	-	-	-	-
3111100	Specialised Plant, Equipment and Machinery	10,000,000	-	-	-	-	-

3111101	Purchase of Medical and Dental Equipment	10,000,000	-	-	-	-	-

Prog2	P02: Public Health and Sanitation Services						
P2SP5	SP0205: Nutrition Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	997,382	1,047,251	1,099,614
2210200	Communication, Supplies and Services	-	-	-	60,000	63,000	66,150
2210201	Telephone Services	-	-	-	60,000	63,000	66,150
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	390,000	409,500	429,975
2210301	Travel - Airline, Bus etc	-	-	-	90,000	94,500	99,225
2210303	Daily Subsistence Allowance	-	-	-	300,000	315,000	330,750
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	427,382	448,751	471,189
2210502	Publishing & Printing services	-	-	-	427,382	448,751	471,189
2211000	Specialised Materials and Supplies	-	-	-	120,000	126,000	132,300
2211015	Food and Rations	-	-	-	120,000	126,000	132,300

Prog3	P03: Medical and Bio-Medical Services						
P3SP1	SP0301: Jaramogi Oginga Odinga Teaching and Referral Hospital						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2600000	Grants	160,000,000	110,000,000	115,000,000	-	-	-
2640400	Other Current Transfers, Grants and Subsidies	100,000,000	70,000,000	90,000,000	-	-	-
2640499	Other Current Transfers	100,000,000	70,000,000	90,000,000	-	-	-
2640500	Other Capital Grants and Transfers	60,000,000	40,000,000	25,000,000	-	-	-

2640503	Other Capital Grants and Transfers	60,000,000	40,000,000	25,000,000	-	-	-

Prog3	P03: Medical and Bio-Medical Services						
P3SP2	SP0302: Kisumu County Hospital						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	3,000,000	3,150,000	3,307,500
2211300	Other Operating Expenses	-	-	-	3,000,000	3,150,000	3,307,500
2211310	Contracted Professional Services	-	-	-	3,000,000	3,150,000	3,307,500
2600000	Grants	60,560,000	60,559,969	42,000,000	120,000,000	126,000,000	132,300,000
2640400	Other Current Transfers, Grants and Subsidies	60,560,000	60,559,969	42,000,000	120,000,000	126,000,000	132,300,000
2640499	Other Current Transfers	60,560,000	60,559,969	42,000,000	120,000,000	126,000,000	132,300,000

Prog3	P03: Medical and Bio-Medical Services						
P3SP3	SP0303: County and Sub-County Hospital Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	15,000,000	-	-	3,000,000	3,150,000	3,307,500
2211000	Specialised Materials and Supplies	15,000,000	-	-	-	-	-
2211028	Purchase of X-Ray Supplies	15,000,000	-	-	-	-	-
2211300	Other Operating Expenses	-	-	-	3,000,000	3,150,000	3,307,500
2211310	Contracted Professional Services	-	-	-	3,000,000	3,150,000	3,307,500
2600000	Grants	100,000,000	49,148,853	42,000,000	186,000,000	195,300,000	205,065,000
2640400	Other Current Transfers, Grants and Subsidies	50,000,000	49,148,853	42,000,000	186,000,000	195,300,000	205,065,000

2640499	Other Current Transfers	50,000,000	49,148,853	42,000,000	186,000,000	195,300,000	205,065,000
2640500	Other Capital Grants and Transfers	50,000,000	-	-	-	-	-
2640503	Other Capital Grants and Transfers	50,000,000	-	-	-	-	-
3100000	Acquisition of Non-Financial Assets	120,100,000	24,282,820	229,874,534	282,131,185	296,237,744	311,049,631
3110500	Construction of Civil Works	90,100,000	22,982,820	229,874,534	169,100,000	177,555,000	186,432,750
3110504	Other Infrastructure and Civil Works	90,100,000	22,982,820	229,874,534	169,100,000	177,555,000	186,432,750
3111100	Specialised Plant, Equipment and Machinery	30,000,000	1,300,000	-	-	-	-
3111101	Purchase of Medical and Dental Equipment	30,000,000	1,300,000	-	-	-	-
4130200	Payable from Previous Financial Periods	-	-	-	113,031,185	118,682,744	124,616,881
4130299	Payables from Previous Financial Period - Other (Budget)s	-	-	-	113,031,185	118,682,744	124,616,881

Prog3	P03: Medical and Bio-Medical Services						
P3SP4	SP0304: Health Centres and Dispensaries						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2600000	Grants	-	-	11,132,698	30,000,000	31,500,000	33,075,000
2640400	Other Current Transfers, Grants and Subsidies	-	-	11,132,698	30,000,000	31,500,000	33,075,000
2640499	Other Current Transfers	-	-	11,132,698	30,000,000	31,500,000	33,075,000

Prog4	P04: Health Surveillance						
P4SP2	SP0402: Surveillance, Emergency Response and Epidemic Control						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	12,000,000	12,600,000	13,230,000
2210200	Communication, Supplies and Services	-	-	-	1,000,000	1,050,000	1,102,500

2210201	Telephone Services	-	-	-	1,000,000	1,050,000	1,102,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	11,000,000	11,550,000	12,127,500
2210301	Travel - Airline, Bus etc	-	-	-	2,000,000	2,100,000	2,205,000
2210303	Daily Subsistence Allowance	-	-	-	6,000,000	6,300,000	6,615,000
2210309	Field Allowance	-	-	-	3,000,000	3,150,000	3,307,500

List of Development Projects

S/No.	Project Description	Ward	Total Amount
1	Completion of Kosawo health Centre	Kondele	12,000,000
2	Construction of Medical ward in chiga subcounty hospital	Kolwa East	9,000,000
3	Completion of Wang'ang'a	Awasi onjiko	7,000,000
4	Equipment of theatre at Chulaimbo	North west kisumu	5,000,000
5	Completion of Ahero male and Female surgical ward	ahero	5,000,000
6	Equiping of Gita Theatre	Kajulu	5,000,000
7	extension of mortuary in kombewa	Central seme	5,000,000
8	Renovation of Bodi health centre	Central seme	4,000,000
9	Equipping Nyiera Dispensary	West seme	2,000,000
10	Equipping Manyuanda Health Centre	west seme	2,000,000
11	Other Infrastructure and Civil Works (Pending Bill)	HQS	113,031,185
12	Completion of Rodi Maternity	East Seme	3,000,000
13	Completion of Maembe Kodero dispensary	West Kisumu	1,400,000
14	Fencing of Lwala Kadawa Health Centre	West Kisumu	700,000
15	Fencing of Riat Dispensary	West Kisumu	1,000,000
16	Construction of 4doors toilet at Rota dispensary	South West Kisumu	1,500,000
17	Completion of Ayweyo Health Centre	East Kano/Wawidhi	2,000,000
18	Completion of Koduol/Reru Health Centre	Kabonyo/Kanyagwal	1,000,000
19	Completion of 4 door pit latrine at Nyangeta dispensary	Miwani	3,000,000
20	Completion of Oduo dispensary	Chemelil/Tamu	3,000,000
21	Equipping of Koru Maternity Wing/ Ward at Koru Dispensary	Muhoroni/Koru	2,000,000
22	KODUM DISPENSARY	Central Nyakach	3,000,000
23	Construction of Sigoti Septic Tank	South East Nyakach	1,000,000

24	Construction of Toilet and Fencing of Okanowach Dispensary	West Nyakach	1,000,000
25	Construction of Toilet and Fencing of Nyadina Dispensary	West Nyakach	1,000,000
26	Construction of Proposed Apondo Kasaye Dispensary	West Nyakach	2,500,000
27	Completion of Nyadina Dispensary	West Nyakach	2,000,000
28	Phase III Mamboleo Health Center	Kajulu	5,000,000
29	Completion Of Nyawita Dispensary	Railways	4,000,000
30	Equipping Of Nyawita Dispensary	Railways	1,000,000
31	Solar panel at Maseno Level 3 hospital	North west kisumu	3,500,000
32	Completion of Maseno Level 3 hospital	North west kisumu	1,500,000
33	Equipping of Ahero County Hospital Theatre	Countywide	2,000,000
34	Construction of Mortuary phase 1, Muhoroni SCH (multiyear)	Countywide	4,000,000
35	Completion and equipment of theatre, and walkways at Gita SCH	Countywide	4,000,000
36	Construction of radiology unit in Chiga SCH (multiyear)	Countywide	5,000,000
37	Completion of Kosawo health centre	Countywide	5,000,000
38	Upgrading of telemedicine centre for Digitization at Lumumba Sub county Hospital	Countywide	3,000,000
39	Construction of Prof Nyong'o Health centre Wang'anga	Countywide	3,000,000
40	Solar Panels Dago Kotiende dispensary	North West Kisumu	2,000,000
41	Completion of Ngege Dispensary	South East Nyakach	1,000,000
42	Construction of Kogwethi Health Centre	East Kano/Wawidhi	4,000,000
43	Holo Ochuro Health Centre	East Kano/Wawidhi	3,200,000
44	Female ward nyangoma	Masogo/Nyangoma	2,000,000
45	Toilets at osiri- migere	Masogo/Nyangoma	1,000,000
46	Renovation and Landscaping of Koru Dispensary	Muhoroni/Koru	2,000,000
47	Odeyo dispensary renovation/fencing	Central Nyakach	4,000,000
48	Completion of Kowino maternity	Nyalenda "A"	2,200,000
49	Kombewa Hospital(pending Bill)	Central Seme	20,000,000
50	Equiping of Awasi Onjiko health Centre	Awasi onjiko	1,600,000
TOTAL			282,131,185

11. DEPARTMENT OF SPORTS, CULTURE, GENDER AND YOUTH AFFAIRS

Part A: Vision

A productive County with Equitable, beneficial and inclusive Sports, Culture, Gender and Youth initiatives.

Part B: Mission

To enhance sustainable Development of the County through effective promotion of Sports, Culture, Gender and Youth Empowerment.

Part C: Strategic Overview and Context for Budget Intervention

Sector/ subsector Goal

To be the leading Sports, culture, Gender and Youth Affairs service provider in the Country.

Sub Sector Strategic Objectives

The Department of Sports, Culture, Gender and Youth Affairs Strategic Objectives are;

- To enhance the career growth and professionalism in the department.
- To enhance coordination of Gender, Youth, Sports and Culture in the County implementation framework.
- To develop and promote sports through investments in stadia, building of competitive teams, cultivating sound administration and training.
- To enable the development of Culture and Heritage sites, arts, fashion and design.
- To ensure Gender equity in the County.
- To Promote entrepreneurship and technical skills that support growth of the sector.
- To Harness, develop and mainstream Youth talents for Development.

Part D: Sector/subsector Development needs, Priorities and Strategies

Culture and Gender Subsector

1. Promoting Music, arts and Culture i.e Kenya Music and Culture festival and Piny Luo
2. Development of County safe house at Tiengre
3. Film Development
4. Conservation of Abindu Heritage site
5. Improvement of Kanyakwar Cultural Centre
6. Artistic talent Development; Training of Artists, Kisumu Arts and culture festival
7. Mama Grace Onyango Social centre maintenance
8. Community outreach and support programmes for Gender mainstreaming
9. Institutional Capacity Development
10. Training and Capacity Building
11. Development of Culture and Women Empowerment Bill and Regulation
12. Provision of dignity kits

Youth and Sports Subsector

1. Moi Stadium Development.
2. Purchase of Sports Equipment

3. Rehabilitation of Sports Pitches
4. Disability Sports Development
5. Football Development - NSL and KPL
6. KICOSCA and ELASCA Games
7. Moi Stadium Management
8. Jomo Kenyatta International Stadium Management
9. Grassroots Sports Talent Support and Development
10. Youth Training and Capacity Building
11. Development of Muhoroni Stadium
12. KYISA Games
13. Sports Policy and legislation

Part E: Summary of the Programme Outputs and Key Performance Indicators

Program/Sub-Program	Delivery Unit	Key OutPuts	Key Performance Indicators	Targets		
				2024/2025	2025/2026	2026 /2027
P501: General Administration and Planning Services	Administration Unit	Institutional efficiency in service delivery	No. of policies developed	2	3	Continuous
			Percentage of Goods and services procured	95%	100%	Continuous
			Pay utilities Electricity Water Security	1	1	Continuous
			Customer satisfaction survey	1	1	
P502: Culture and Gender	Chief Officer Director Culture and Arts	Harness the full potential of culture and arts for development	Participate in the Kenya Music and Culture Festival	1	1	
			Organize Kisumu Arts and Culture Festival	1	1	Continuous

			Participate in the Piny Luo Culture Festival	1	1	Continuous
			Artist talent development and capacity Building for 10 groups	2	10	Continuous
		Policy formulation and enactment of Arts and Culture Act	Bill Developed	0	1	1
		Film makers training and development	No of events	1	1	Continuous
		Development of the county safe house	Tiengre safe house equipped	1	1	1
		Capacity building/training on gender	No of trainings conducted	2	8	
		Institutional development support	No of meetings and trainings with GSWG/CGMC	1	4	
		Community outreach programmes	No of community outreach programmes achieved	2	8	
		Domestication of international days	No of international days activities supported	2	3	
		Development of legal framework	Women Economic Empowerment Bill developed	2	1	

P503: Sports and Youth Affairs	Chief Officer	To identify, develop and market sports talent for development and wealth creation	Total number of sports events held in the County	1	2	
	Director Sports 7	Distribution of sports equipment / Purchase of Equipment Sports	No. of wards that received Sports equipment	2	3	
		Sports Facilities development	Number of Facilities developed	2	2	
		County Athletics Championship	Athletics Event Held	0	1	1
		Disability Sports Development	PWDs sports events supported	0	1	1
		Participation in National Sports leagues	Number of clubs facilitated to participate in league circuits	3	3	
		KICOSCA Games	kicosca Games participation	0	1	1
		Establish Talent Development Program for Sports	Programs developed	1	1	1

		Youth capacity building and mentorship	Number of trainings held	2	8	
		Youth policy and legislation	Youth policy document	0	1	

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P0501: General Administration	10,041,817	67,918,424	10,041,817	64,827,297	68,068,662	71,472,095
P0502: Tourism	-	951,800	-	-	-	-
P0503: Culture and Gender	1,300,000	5,238,120	1,300,000	112,050,000	117,652,500	123,535,125
P0504: Sports Infrastructure	-	5,683,575	-	-	-	-
P0505: Sports and Youth Affairs	-	20,221,748	-	20,893,409	21,938,079	23,034,983
P0506: Culture and Gender	-	2,080,625	-	2,870,000	3,013,500	3,164,175
Total Expenditure	11,341,817	102,094,292	11,341,817	200,640,706	210,672,741	221,206,378

5086 SPORTS,CULTURE,GENDER AND YOUTH AFFAIRS							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	11,341,817	101,519,392	11,341,817	112,296,114	117,910,920	123,806,466
21	Compensation of Employees	-	53,577,102	-	33,705,888	35,391,182	37,160,742
22	Goods and Services	11,341,817	47,942,290	11,341,817	78,590,226	82,519,737	86,645,724
	Capital Expenditure	-	574,900	-	88,344,592	92,761,822	97,399,913
31	Acquisition of Non-Financial Assets	-	574,900	-	88,344,592	92,761,822	97,399,913
	Total Expenditure	11,341,817	102,094,292	11,341,817	200,640,706	210,672,741	221,206,378

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage

Personnel Emoluments	-	53,577,102	-	33,705,888	16.80
Operations & Maintenance	11,341,817	48,517,190	11,341,817	80,690,226	40.22
Development	-	-	-	86,244,592	42.98
Total	11,341,817	102,094,292	11,341,817	200,640,706	100

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

P0501: General Administration						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP050101 General Administration	10,041,817	67,918,424	10,041,817	64,827,297	68,068,662	71,472,095
Total Programme Expenditure	10,041,817	67,918,424	10,041,817	64,827,297	68,068,662	71,472,095

P0501: General Administration							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	10,041,817	67,918,424	10,041,817	57,082,705	59,936,840	62,933,682
21	Compensation of Employees	-	53,577,102	-	33,705,888	35,391,182	37,160,742
22	Goods and Services	10,041,817	14,341,322	10,041,817	23,376,817	24,545,658	25,772,941
	Capital Expenditure	-	-	-	7,744,592	8,131,822	8,538,413
31	Acquisition of Non-Financial Assets	-	-	-	7,744,592	8,131,822	8,538,413
	Total Expenditure	10,041,817	67,918,424	10,041,817	64,827,297	68,068,662	71,472,095

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	53,577,102	-	33,705,888	51.99

Operations & Maintenance	10,041,817	14,341,322	10,041,817	23,376,817	36.06
Development	-	-	-	7,744,592	11.95
Total	10,041,817	67,918,424	10,041,817	64,827,297	100

P0502: Tourism						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP050201 Tourism Marketing and Development	-	586,300	-	-	-	-
SP050201:Tourism Standards Development	-	365,500	-	-	-	-
Total Programme Expenditure	-	951,800	-	-	-	-

P0502: Tourism							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	951,800	-	-	-	-
22	Goods and Services	-	951,800	-	-	-	-
	Total Expenditure	-	951,800	-	-	-	-

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	951,800	-	-	0.00
Development	-	-	-	-	0.00
Total	-	951,800	-	-	0

P0503: Culture and Gender						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028

SP050301: Culture and Art Development	1,300,000	1,346,400	1,300,000	97,700,000	102,585,000	107,714,250
SP050302 Kisumu All Stars	-	266,500	-	-	-	-
SP050303 Film Development Services	-	1,056,600	-	-	-	-
SPO50304:Museum	-	2,568,620	-	-	-	-
SPO50305:Artistic Talent Development	-	-	-	7,000,000	7,350,000	7,717,500
SPO50306:Gender Mainstreaming and Development	-	-	-	7,350,000	7,717,500	8,103,375
Total Programme Expenditure	1,300,000	5,238,120	1,300,000	112,050,000	117,652,500	123,535,125

P0503: Culture and Gender							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	1,300,000	5,238,120	1,300,000	31,450,000	33,022,500	34,673,625
22	Goods and Services	1,300,000	5,238,120	1,300,000	31,450,000	33,022,500	34,673,625
	Capital Expenditure	-	-	-	80,600,000	84,630,000	88,861,500
31	Acquisition of Non-Financial Assets	-	-	-	80,600,000	84,630,000	88,861,500
	Total Expenditure	1,300,000	5,238,120	1,300,000	112,050,000	117,652,500	123,535,125

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	1,300,000	5,238,120	1,300,000	33,550,000	29.94
Development	-	-	-	78,500,000	70.06
Total	1,300,000	5,238,120	1,300,000	112,050,000	100

P0504: Sports Infrastructure						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028

SP050401 : EVENTS MANAGEMENT (MICE)	-	4,253,575	-	-	-	-
SP050402: Sub County Sports Facilities	-	325,000	-	-	-	-
SP050403 Jomo Kenyatta International Stadium	-	170,000	-	-	-	-
SP050404 Moi Stadium	-	450,000	-	-	-	-
SP050405: Jaramogi Oginga Odinga Sports Center	-	485,000	-	-	-	-
Total Programme Expenditure	-	5,683,575	-	-	-	-

P0504: Sports Infrastructure							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	5,428,575	-	-	-	-
22	Goods and Services	-	5,428,575	-	-	-	-
	Capital Expenditure	-	255,000	-	-	-	-
31	Acquisition of Non- Financial Assets	-	255,000	-	-	-	-
	Total Expenditure	-	5,683,575	-	-	-	-

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	5,683,575	-	-	0.00
Development	-	-	-	-	0.00
Total	-	5,683,575	-	-	0

P0505: Sports and Youth Affairs					
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates

Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP050501: PWDS Mainstreaming	-	2,414,500	-	1,250,000	1,312,500	1,378,125
SP050502: Kisumu All Stars	-	491,000	-	-	-	-
SP050503: KICOSCA	-	5,185,148	-	18,343,409	19,260,579	20,223,608
SP050504: Grassroot Sports Talent Support Development	-	10,363,700	-	1,300,000	1,365,000	1,433,250
SP050505: Sports Talent Scouting	-	527,500	-	-	-	-
SP050506 Sports Management	-	1,239,900	-	-	-	-
Total Programme Expenditure	-	20,221,748	-	20,893,409	21,938,079	23,034,983

P0505: Sports and Youth Affairs							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	-	19,901,848	-	20,893,409	21,938,079	23,034,983	
22 Goods and Services	-	19,901,848	-	20,893,409	21,938,079	23,034,983	
Capital Expenditure	-	319,900	-	-	-	-	
31 Acquisition of Non-Financial Assets	-	319,900	-	-	-	-	
Total Expenditure	-	20,221,748	-	20,893,409	21,938,079	23,034,983	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	20,221,748	-	20,893,409	100.00
Development	-	-	-	-	0.00
Total	-	20,221,748	-	20,893,409	100

PO506: Culture and Gender					
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates

Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P050601: Gender Protection and Development Services	-	528,000	-	-	-	-
P050602: Training and Capacity for Youth	-	1,552,625	-	2,870,000	3,013,500	3,164,175
Total Programme Expenditure	-	2,080,625	-	2,870,000	3,013,500	3,164,175

PO506: Culture and Gender							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	2,080,625	-	2,870,000	3,013,500	3,164,175
22	Goods and Services	-	2,080,625	-	2,870,000	3,013,500	3,164,175
	Total Expenditure	-	2,080,625	-	2,870,000	3,013,500	3,164,175

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	2,080,625	-	2,870,000	100.00
Development	-	-	-	-	0.00
Total	-	2,080,625	-	2,870,000	100

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

P0501: General Administration							
SP050101 General Administration							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	10,041,817	67,918,424	10,041,817	57,082,705	59,936,840	62,933,682
21	Compensation of Employees	-	53,577,102	-	33,705,888	35,391,182	37,160,742
22	Goods and Services	10,041,817	14,341,322	10,041,817	23,376,817	24,545,658	25,772,941

	Capital Expenditure	-	-	-	7,744,592	8,131,822	8,538,413
31	Acquisition of Non-Financial Assets	-	-	-	7,744,592	8,131,822	8,538,413
	Total Expenditure	10,041,817	67,918,424	10,041,817	64,827,297	68,068,662	71,472,095

P0502: Tourism							
SP050201 Tourism Marketing and Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	586,300	-	-	-	-
22	Goods and Services	-	586,300	-	-	-	-
	Total Expenditure	-	586,300	-	-	-	-

P0502: Tourism							
SP050201: Tourism Standards Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	365,500	-	-	-	-
22	Goods and Services	-	365,500	-	-	-	-
	Total Expenditure	-	365,500	-	-	-	-

P0503: Culture and Gender							
SP050301: Culture and Art Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	1,300,000	1,346,400	1,300,000	17,100,000	17,955,000	18,852,750
22	Goods and Services	1,300,000	1,346,400	1,300,000	17,100,000	17,955,000	18,852,750
	Capital Expenditure	-	-	-	80,600,000	84,630,000	88,861,500

31	Acquisition of Non-Financial Assets	-	-	-	80,600,000	84,630,000	88,861,500
	Total Expenditure	1,300,000	1,346,400	1,300,000	97,700,000	102,585,000	107,714,250

P0503: Culture and Gender							
SP050302 Kisumu All Stars							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	266,500	-	-	-	-
22	Goods and Services	-	266,500	-	-	-	-
	Total Expenditure	-	266,500	-	-	-	-

P0503: Culture and Gender							
SP050303 Film Development Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	1,056,600	-	-	-	-
22	Goods and Services	-	1,056,600	-	-	-	-
	Total Expenditure	-	1,056,600	-	-	-	-

P0503: Culture and Gender							
SPO50304:Museum							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	2,568,620	-	-	-	-
22	Goods and Services	-	2,568,620	-	-	-	-
	Total Expenditure	-	2,568,620	-	-	-	-

P0503: Culture and Gender							
SPO50305:Artistic Talent Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	7,000,000	7,350,000	7,717,500
22	Goods and Services	-	-	-	7,000,000	7,350,000	7,717,500
	Total Expenditure	-	-	-	7,000,000	7,350,000	7,717,500

P0503: Culture and Gender							
SPO50306:Gender Mainstreaming and Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	7,350,000	7,717,500	8,103,375
22	Goods and Services	-	-	-	7,350,000	7,717,500	8,103,375
	Total Expenditure	-	-	-	7,350,000	7,717,500	8,103,375

P0504: Sports Infrastructure							
SP050401 : EVENTS MANAGEMENT (MICE)							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	4,253,575	-	-	-	-
22	Goods and Services	-	4,253,575	-	-	-	-
	Total Expenditure	-	4,253,575	-	-	-	-

P0504: Sports Infrastructure							
SP050402: Sub County Sports Facilities							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028

	Recurrent Expenditure	-	325,000	-	-	-	-
22	Goods and Services	-	325,000	-	-	-	-
	Total Expenditure	-	325,000	-	-	-	-

P0504: Sports Infrastructure							
SP050403 Jomo Kenyatta International Stadium							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	65,000	-	-	-	-
22	Goods and Services	-	65,000	-	-	-	-
	Capital Expenditure	-	105,000	-	-	-	-
31	Acquisition of Non-Financial Assets	-	105,000	-	-	-	-
	Total Expenditure	-	170,000	-	-	-	-

P0504: Sports Infrastructure							
SP050404 Moi Stadium							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	300,000	-	-	-	-
22	Goods and Services	-	300,000	-	-	-	-
	Capital Expenditure	-	150,000	-	-	-	-
31	Acquisition of Non-Financial Assets	-	150,000	-	-	-	-
	Total Expenditure	-	450,000	-	-	-	-

P0504: Sports Infrastructure							
SP050405: Jaramogi Oginga Odinga Sports Center							

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	485,000	-	-	-	-
22	Goods and Services	-	485,000	-	-	-	-
	Total Expenditure	-	485,000	-	-	-	-

	P0505: Sports and Youth Affairs						
	SP050501: PWDS Mainstreaming						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	2,414,500	-	1,250,000	1,312,500	1,378,125
22	Goods and Services	-	2,414,500	-	1,250,000	1,312,500	1,378,125
	Total Expenditure	-	2,414,500	-	1,250,000	1,312,500	1,378,125

	P0505: Sports and Youth Affairs						
	SP050502: Kisumu All Stars						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	491,000	-	-	-	-
22	Goods and Services	-	491,000	-	-	-	-
	Total Expenditure	-	491,000	-	-	-	-

	P0505: Sports and Youth Affairs						
	SP050503: KICOSCA						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	5,185,148	-	18,343,409	19,260,579	20,223,608

22	Goods and Services	-	5,185,148	-	18,343,409	19,260,579	20,223,608
	Total Expenditure	-	5,185,148	-	18,343,409	19,260,579	20,223,608

P0505: Sports and Youth Affairs							
SP050504: Grassroot Sports Talent Support Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	10,363,700	-	1,300,000	1,365,000	1,433,250
22	Goods and Services	-	10,363,700	-	1,300,000	1,365,000	1,433,250
	Total Expenditure	-	10,363,700	-	1,300,000	1,365,000	1,433,250

P0505: Sports and Youth Affairs							
SP050505: Sports Talent Scouting							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	527,500	-	-	-	-
22	Goods and Services	-	527,500	-	-	-	-
	Total Expenditure	-	527,500	-	-	-	-

P0505: Sports and Youth Affairs							
SP050506 Sports Management							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	920,000	-	-	-	-
22	Goods and Services	-	920,000	-	-	-	-
	Capital Expenditure	-	319,900	-	-	-	-
31	Acquisition of Non-Financial Assets	-	319,900	-	-	-	-

	Total Expenditure	-	1,239,900	-	-	-	-

PO506: Culture and Gender							
PO50601: Gender Protection and Development Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	528,000	-	-	-	-
22	Goods and Services	-	528,000	-	-	-	-
	Total Expenditure	-	528,000	-	-	-	-

PO506: Culture and Gender							
PO50602: Training and Capacity for Youth							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	1,552,625	-	2,870,000	3,013,500	3,164,175
22	Goods and Services	-	1,552,625	-	2,870,000	3,013,500	3,164,175
	Total Expenditure	-	1,552,625	-	2,870,000	3,013,500	3,164,175

Part I: Classification by Vote, Head and Item

Prog1	P0501: General Administration						
P1SP1	SP050101 General Administration						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	-	53,577,102	-	33,705,888	35,391,182	37,160,742
2110100	Basic Salaries Permanent Employees	-	53,577,102	-	33,705,888	35,391,182	37,160,742
2110101	Salaries & Wages - Civil Servants	-	53,577,102	-	33,705,888	35,391,182	37,160,742
2200000	Use of Goods and Services	10,041,817	14,341,322	10,041,817	23,376,817	24,545,658	25,772,941
2210100	Utilities Supplies and Services	1,128,408	-	1,128,408	1,128,408	1,184,828	1,244,070
2210101	Electricity	613,408	-	613,408	613,408	644,078	676,282

2210102	Water & Sewerage	515,000	-	515,000	515,000	540,750	567,788
2210200	Communication, Supplies and Services	200,000	123,000	200,000	235,000	246,750	259,088
2210201	Telephone Services	200,000	123,000	200,000	200,000	210,000	220,500
2210202	Internet Connections	-	-	-	25,000	26,250	27,563
2210203	Courier & Postal Services	-	-	-	10,000	10,500	11,025
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,900,000	3,532,795	2,900,000	1,700,000	1,785,000	1,874,250
2210301	Travel - Airline, Bus etc	500,000	251,395	500,000	500,000	525,000	551,250
2210302	Accommodation -Domestic Travel	1,200,000	-	1,200,000	1,200,000	1,260,000	1,323,000
2210303	Daily Subsistence Allowance	1,200,000	2,961,500	1,200,000	-	-	-
2210309	Field Allowance	-	319,900	-	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	2,000,000	491,940	2,000,000	2,000,000	2,100,000	2,205,000
2210401	Travel - Airline, Bus etc	300,000	-	300,000	300,000	315,000	330,750
2210402	Accommodation - international Travel	700,000	491,940	700,000	700,000	735,000	771,750
2210403	Daily Subsistence Allowance	1,000,000	-	1,000,000	1,000,000	1,050,000	1,102,500
2210500	Printing, Advertising and Information Supplies and Services	-	2,536,305	-	-	-	-
2210502	Publishing & Printing services	-	250,000	-	-	-	-
2210505	Trade Shows & Exhibitions	-	2,286,305	-	-	-	-
2210800	Hospitality Supplies and Services	1,000,000	2,788,000	1,000,000	1,000,000	1,050,000	1,102,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	500,000	2,788,000	500,000	500,000	525,000	551,250
2210802	Board Committee, Conferences and Seminars	500,000	-	500,000	500,000	525,000	551,250
2211000	Specialised Materials and Supplies	-	-	-	8,500,000	8,925,000	9,371,250
2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	8,500,000	8,925,000	9,371,250
2211100	General Office Supplies and Services	800,000	3,374,282	800,000	2,300,000	2,415,000	2,535,750
2211101	General Office Supplies	800,000	2,999,082	800,000	2,300,000	2,415,000	2,535,750
2211102	Supplies and Accessories for Computers and Printers	-	375,200	-	-	-	-
2211200	Fuel, Oil and Lubricants	1,500,000	750,000	1,500,000	2,000,000	2,100,000	2,205,000
2211201	Refined Fuels and Lubricants for Transport	1,500,000	750,000	1,500,000	2,000,000	2,100,000	2,205,000
2211300	Other Operating Expenses	-	745,000	-	-	-	-
2211305	Contracted Guards &Cleaning Services	-	745,000	-	-	-	-

2220100	Routine Maintenance - Vehicles and Other Transport Equipment	513,409	-	513,409	513,409	539,079	566,033
2220101	Maintenance Motor Vehicles	513,409	-	513,409	513,409	539,079	566,033
2220200	Routine Maintenance - Other Assets	-	-	-	4,000,000	4,200,000	4,410,000
2220205	Maintenance of Buildings and Stations Non-Residential	-	-	-	4,000,000	4,200,000	4,410,000
3100000	Acquisition of Non-Financial Assets	-	-	-	7,744,592	8,131,822	8,538,413
3110500	Construction of Civil Works	-	-	-	7,744,592	8,131,822	8,538,413
3110504	Other Infrastructure and Civil Works	-	-	-	7,744,592	8,131,822	8,538,413

Prog2	P0502: Tourism						
P2SP1	SP050201 Tourism Marketing and Development						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	586,300	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	68,800	-	-	-	-
2210301	Travel - Airline, Bus etc	-	18,800	-	-	-	-
2210309	Field Allowance	-	50,000	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	-	32,000	-	-	-	-
2210504	Advertising & Publicity	-	32,000	-	-	-	-
2210800	Hospitality Supplies and Services	-	450,500	-	-	-	-
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	450,500	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	35,000	-	-	-	-
2220101	Maintenance Motor Vehicles	-	35,000	-	-	-	-

Prog2	P0502: Tourism						
P2SP2	SP050201: Tourism Standards Development						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	365,500	-	-	-	-

2210200	Communication, Supplies and Services	-	18,000	-	-	-	-
2210201	Telephone Services	-	18,000	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	50,000	-	-	-	-
2210302	Accommodation -Domestic Travel	-	50,000	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	-	147,500	-	-	-	-
2210502	Publishing & Printing services	-	147,500	-	-	-	-
2210800	Hospitality Supplies and Services	-	150,000	-	-	-	-
2210802	Board Committee, Conferences and Seminars	-	150,000	-	-	-	-

Prog3	P0503: Culture and Gender						
P3SP1	SP050301: Culture and Art Development						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	1,300,000	1,346,400	1,300,000	17,100,000	17,955,000	18,852,750
2210100	Utilities Supplies and Services	-	-	-	1,200,000	1,260,000	1,323,000
2210101	Electricity	-	-	-	600,000	630,000	661,500
2210102	Water & Sewerage	-	-	-	600,000	630,000	661,500
2210200	Communication, Supplies and Services	-	180,000	-	-	-	-
2210201	Telephone Services	-	180,000	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	300,000	341,400	300,000	3,100,000	3,255,000	3,417,750
2210302	Accommodation -Domestic Travel	100,000	150,000	100,000	1,100,000	1,155,000	1,212,750
2210303	Daily Subsistence Allowance	200,000	-	200,000	1,700,000	1,785,000	1,874,250
2210309	Field Allowance	-	191,400	-	300,000	315,000	330,750
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	4,000,000	4,200,000	4,410,000
2210505	Trade Shows & Exhibitions	-	-	-	4,000,000	4,200,000	4,410,000
2210600	Rental of Produced Assets	-	-	-	1,000,000	1,050,000	1,102,500
2210604	Hire of Transport	-	-	-	1,000,000	1,050,000	1,102,500
2210800	Hospitality Supplies and Services	1,000,000	800,000	1,000,000	3,000,000	3,150,000	3,307,500
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	1,000,000	800,000	1,000,000	3,000,000	3,150,000	3,307,500

2211000	Specialised Materials and Supplies	-	-	-	3,000,000	3,150,000	3,307,500
2211001	Medical Drugs	-	-	-	100,000	105,000	110,250
2211004	Fungicides, Insecticides and Sprays	-	-	-	300,000	315,000	330,750
2211015	Food and Rations	-	-	-	2,000,000	2,100,000	2,205,000
2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	500,000	525,000	551,250
2211026	Purchase of Vaccines and Sera	-	-	-	100,000	105,000	110,250
2211100	General Office Supplies and Services	-	-	-	300,000	315,000	330,750
2211103	Sanitary and Cleaning Materials Supplies	-	-	-	300,000	315,000	330,750
2211300	Other Operating Expenses	-	25,000	-	1,500,000	1,575,000	1,653,750
2211305	Contracted Guards & Cleaning Services	-	25,000	-	-	-	-
2211310	Contracted Professional Services	-	-	-	1,500,000	1,575,000	1,653,750
3100000	Acquisition of Non-Financial Assets	-	-	-	80,600,000	84,630,000	88,861,500
3110500	Construction of Civil Works	-	-	-	78,500,000	82,425,000	86,546,250
3110504	Other Infrastructure and Civil Works	-	-	-	78,500,000	82,425,000	86,546,250
3111000	Purchase of Office Furniture/General Equipment	-	-	-	2,100,000	2,205,000	2,315,250
3111001	Purchase of Office Furniture/General Equipment	-	-	-	600,000	630,000	661,500
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	-	1,500,000	1,575,000	1,653,750

Prog3	P0503: Culture and Gender						
P3SP2	SP050302 Kisumu All Stars						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	266,500	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	25,000	-	-	-	-
2210303	Daily Subsistence Allowance	-	25,000	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	-	41,000	-	-	-	-
2210505	Trade Shows & Exhibitions	-	41,000	-	-	-	-
2210700	Training Expenses	-	90,500	-	-	-	-

2210701	Travel Allowances	-	90,500	-	-	-	-
2211300	Other Operating Expenses	-	110,000	-	-	-	-
2211305	Contracted Guards & Cleaning Services	-	110,000	-	-	-	-

Prog3	P0503: Culture and Gender						
P3SP3	SP050303 Film Development Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	1,056,600	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	147,200	-	-	-	-
2210303	Daily Subsistence Allowance	-	147,200	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	-	909,400	-	-	-	-
2210505	Trade Shows & Exhibitions	-	909,400	-	-	-	-

Prog3	P0503: Culture and Gender						
P3SP4	SPO50304: Museum						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	2,568,620	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	18,000	-	-	-	-
2210301	Travel - Airline, Bus etc	-	18,000	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	-	1,038,125	-	-	-	-
2210505	Trade Shows & Exhibitions	-	1,038,125	-	-	-	-
2210700	Training Expenses	-	140,000	-	-	-	-
2210710	Accommodation	-	140,000	-	-	-	-
2210800	Hospitality Supplies and Services	-	1,372,495	-	-	-	-
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	1,372,495	-	-	-	-

Prog3	P0503: Culture and Gender						

P3SP5	SPO50305:Artistic Talent Development						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	7,000,000	7,350,000	7,717,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	800,000	840,000	882,000
2210303	Daily Subsistence Allowance	-	-	-	800,000	840,000	882,000
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	800,000	840,000	882,000
2210502	Publishing & Printing services	-	-	-	500,000	525,000	551,250
2210505	Trade Shows & Exhibitions	-	-	-	300,000	315,000	330,750
2210600	Rental of Produced Assets	-	-	-	1,600,000	1,680,000	1,764,000
2210604	Hire of Transport	-	-	-	1,400,000	1,470,000	1,543,500
2210606	Hire of Equipment & Machinery	-	-	-	200,000	210,000	220,500
2210800	Hospitality Supplies and Services	-	-	-	1,000,000	1,050,000	1,102,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	1,000,000	1,050,000	1,102,500
2211000	Specialised Materials and Supplies	-	-	-	800,000	840,000	882,000
2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	800,000	840,000	882,000
2211300	Other Operating Expenses	-	-	-	2,000,000	2,100,000	2,205,000
2211305	Contracted Guards &Cleaning Services	-	-	-	2,000,000	2,100,000	2,205,000

Prog3	P0503: Culture and Gender						
P3SP6	SPO50306:Gender Mainstreaming and Development						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	7,350,000	7,717,500	8,103,375
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	800,000	840,000	882,000
2210303	Daily Subsistence Allowance	-	-	-	600,000	630,000	661,500
2210309	Field Allowance	-	-	-	200,000	210,000	220,500
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	2,000,000	2,100,000	2,205,000
2210505	Trade Shows & Exhibitions	-	-	-	2,000,000	2,100,000	2,205,000

2210700	Training Expenses	-	-	-	500,000	525,000	551,250
2210703	Production and Printing of Training Materials	-	-	-	500,000	525,000	551,250
2210800	Hospitality Supplies and Services	-	-	-	800,000	840,000	882,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	-	-	800,000	840,000	882,000
2211100	General Office Supplies and Services	-	-	-	2,000,000	2,100,000	2,205,000
2211102	Supplies and Accessories for Computers and Printers	-	-	-	1,000,000	1,050,000	1,102,500
2211103	Sanitary and Cleaning Materials Supplies	-	-	-	1,000,000	1,050,000	1,102,500
2211300	Other Operating Expenses	-	-	-	1,000,000	1,050,000	1,102,500
2211305	Contracted Guards & Cleaning Services	-	-	-	1,000,000	1,050,000	1,102,500
2220200	Routine Maintenance - Other Assets	-	-	-	250,000	262,500	275,625
2220209	Minor Alterations to Buildings and Civil Works	-	-	-	250,000	262,500	275,625

Prog4	P0504: Sports Infrastructure						
P4SP1	SP050401 : EVENTS MANAGEMENT (MICE)						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	4,253,575	-	-	-	-
2210200	Communication, Supplies and Services	-	52,375	-	-	-	-
2210201	Telephone Services	-	52,375	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	1,001,200	-	-	-	-
2210301	Travel - Airline, Bus etc	-	959,200	-	-	-	-
2210303	Daily Subsistence Allowance	-	42,000	-	-	-	-
2210700	Training Expenses	-	50,000	-	-	-	-
2210710	Accommodation	-	50,000	-	-	-	-
2210800	Hospitality Supplies and Services	-	2,900,000	-	-	-	-
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	2,900,000	-	-	-	-
2211100	General Office Supplies and Services	-	200,000	-	-	-	-
2211101	General Office Supplies	-	200,000	-	-	-	-
2211300	Other Operating Expenses	-	50,000	-	-	-	-

2211306	Membership fees & subscriptions to Professional/Other Bodies	-	50,000	-	-	-	-

Prog4	P0504: Sports Infrastructure						
P4SP2	SP050402: Sub County Sports Facilities						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	325,000	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	195,000	-	-	-	-
2210302	Accommodation -Domestic Travel	-	45,000	-	-	-	-
2210309	Field Allowance	-	150,000	-	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	30,000	-	-	-	-
2210403	Daily Subsistence Allowance	-	30,000	-	-	-	-
2210800	Hospitality Supplies and Services	-	100,000	-	-	-	-
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	100,000	-	-	-	-

Prog4	P0504: Sports Infrastructure						
P4SP3	SP050403 Jomo Kenyatta International Stadium						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	65,000	-	-	-	-
2210200	Communication, Supplies and Services	-	10,000	-	-	-	-
2210201	Telephone Services	-	10,000	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	55,000	-	-	-	-
2210303	Daily Subsistence Allowance	-	55,000	-	-	-	-
3100000	Acquisition of Non-Financial Assets	-	105,000	-	-	-	-
3111000	Purchase of Office Furniture/General Equipment	-	105,000	-	-	-	-
3111001	Purchase of Office Furniture/General Equipment	-	105,000	-	-	-	-

Prog4	P0504: Sports Infrastructure						
P4SP4	SP050404 Moi Stadium						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	300,000	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	200,000	-	-	-	-
2210302	Accommodation -Domestic Travel	-	200,000	-	-	-	-
2211300	Other Operating Expenses	-	100,000	-	-	-	-
2211305	Contracted Guards &Cleaning Services	-	100,000	-	-	-	-
3100000	Acquisition of Non-Financial Assets	-	150,000	-	-	-	-
3111000	Purchase of Office Furniture/General Equipment	-	150,000	-	-	-	-
3111001	Purchase of Office Furniture/General Equipment	-	150,000	-	-	-	-

Prog4	P0504: Sports Infrastructure						
P4SP5	SP050405: Jaramogi Oginga Odinga Sports Center						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	485,000	-	-	-	-
2210100	Utilities Supplies and Services	-	85,000	-	-	-	-
2210102	Water & Sewerage	-	85,000	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	50,000	-	-	-	-
2210303	Daily Subsistence Allowance	-	50,000	-	-	-	-
2211100	General Office Supplies and Services	-	250,000	-	-	-	-
2211103	Sanitary and Cleaning Materials Supplies	-	250,000	-	-	-	-
2211300	Other Operating Expenses	-	100,000	-	-	-	-
2211305	Contracted Guards &Cleaning Services	-	100,000	-	-	-	-

Prog5	P0505: Sports and Youth Affairs						
P5SP1	SP050501: PWDS Mainstreaming						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	2,414,500	-	1,250,000	1,312,500	1,378,125
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	2,319,500	-	875,000	918,750	964,688
2210301	Travel - Airline, Bus etc	-	2,319,500	-	375,000	393,750	413,438
2210302	Accommodation -Domestic Travel	-	-	-	500,000	525,000	551,250
2210600	Rental of Produced Assets	-	-	-	100,000	105,000	110,250
2210604	Hire of Transport	-	-	-	100,000	105,000	110,250
2210700	Training Expenses	-	-	-	50,000	52,500	55,125
2210711	Tuition Fees	-	-	-	50,000	52,500	55,125
2211000	Specialised Materials and Supplies	-	95,000	-	100,000	105,000	110,250
2211016	Purchase of Uniforms & Clothing -Staff	-	95,000	-	100,000	105,000	110,250
2211200	Fuel, Oil and Lubricants	-	-	-	100,000	105,000	110,250
2211201	Refined Fuels and Lubricants for Transport	-	-	-	100,000	105,000	110,250
2211300	Other Operating Expenses	-	-	-	25,000	26,250	27,563
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	25,000	26,250	27,563

Prog5	P0505: Sports and Youth Affairs						
P5SP2	SP050502: Kisumu All Stars						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	491,000	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	381,000	-	-	-	-
2210301	Travel - Airline, Bus etc	-	40,000	-	-	-	-
2210302	Accommodation -Domestic Travel	-	300,000	-	-	-	-
2210303	Daily Subsistence Allowance	-	41,000	-	-	-	-
2211200	Fuel, Oil and Lubricants	-	110,000	-	-	-	-
2211201	Refined Fuels and Lubricants for Transport	-	110,000	-	-	-	-

Prog5	P0505: Sports and Youth Affairs						
P5SP3	SP050503: KICOSCA						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	5,185,148	-	18,343,409	19,260,579	20,223,608
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	4,435,160	-	13,400,000	14,070,000	14,773,500
2210301	Travel - Airline, Bus etc	-	1,146,260	-	1,530,000	1,606,500	1,686,825
2210302	Accommodation -Domestic Travel	-	-	-	3,850,000	4,042,500	4,244,625
2210303	Daily Subsistence Allowance	-	3,288,900	-	8,020,000	8,421,000	8,842,050
2210600	Rental of Produced Assets	-	-	-	300,000	315,000	330,750
2210604	Hire of Transport	-	-	-	300,000	315,000	330,750
2210800	Hospitality Supplies and Services	-	-	-	100,000	105,000	110,250
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	100,000	105,000	110,250
2211000	Specialised Materials and Supplies	-	749,988	-	3,683,409	3,867,579	4,060,958
2211001	Medical Drugs	-	-	-	133,409	140,079	147,083
2211016	Purchase of Uniforms & Clothing -Staff	-	749,988	-	3,550,000	3,727,500	3,913,875
2211300	Other Operating Expenses	-	-	-	660,000	693,000	727,650
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	660,000	693,000	727,650
2220200	Routine Maintenance - Other Assets	-	-	-	200,000	210,000	220,500
2220210	Maintenance of Computers, Software and Networks	-	-	-	200,000	210,000	220,500

Prog5	P0505: Sports and Youth Affairs						
P5SP4	SP050504: Grassroot Sports Talent Support Development						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	10,363,700	-	1,300,000	1,365,000	1,433,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	10,363,700	-	700,000	735,000	771,750
2210303	Daily Subsistence Allowance	-	10,363,700	-	700,000	735,000	771,750
2211000	Specialised Materials and Supplies	-	-	-	600,000	630,000	661,500

2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	600,000	630,000	661,500

Prog6	PO506: Culture and Gender						
P6SP2	P050602: Training and Capacity for Youth						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	1,552,625	-	2,870,000	3,013,500	3,164,175
2210200	Communication, Supplies and Services	-	31,500	-	-	-	-
2210201	Telephone Services	-	31,500	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	18,000	-	470,000	493,500	518,175
2210301	Travel - Airline, Bus etc	-	18,000	-	150,000	157,500	165,375
2210302	Accommodation -Domestic Travel	-	-	-	320,000	336,000	352,800
2210500	Printing, Advertising and Information Supplies and Services	-	1,038,125	-	300,000	315,000	330,750
2210502	Publishing & Printing services	-	-	-	100,000	105,000	110,250
2210505	Trade Shows & Exhibitions	-	1,038,125	-	200,000	210,000	220,500
2210600	Rental of Produced Assets	-	140,000	-	-	-	-
2210604	Hire of Transport	-	140,000	-	-	-	-
2210700	Training Expenses	-	-	-	633,000	664,650	697,883
2210701	Travel Allowances	-	-	-	533,000	559,650	587,633
2210703	Production and Printing of Training Materials	-	-	-	100,000	105,000	110,250
2210800	Hospitality Supplies and Services	-	-	-	510,400	535,920	562,716
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	500,000	525,000	551,250
2210802	Board Committee, Conferences and Seminars	-	-	-	10,400	10,920	11,466
2211000	Specialised Materials and Supplies	-	-	-	956,600	1,004,430	1,054,652
2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	956,600	1,004,430	1,054,652
2211300	Other Operating Expenses	-	325,000	-	-	-	-

2211306	Membership fees & subscriptions to Professional/Other Bodies	-	325,000	-	-	-	-

List of Development Projects

	DEVELOPMENT PROJECTS (FY 2025-2026)	WARD	AMOUNT
1	Pending Bills	Countywide	7,744,592
2	2nd Phase Development Of Nanga Football Pitch	Nyalenda B	7,000,000
3	Rehabilitation/Expansion of crocodile pen	Countywide	5,000,000
4	Rehabilitation of aquarium/snake pit and house and office block	Countywide	5,000,000
5	Pap Kadundo (Completion)	Central Seme	5,000,000
6	Obwolo football ground II Phase	Kajulu	1,000,000
7	Kanyakwar cultural centre	Railways	10,000,000
8	Rehabilitation of Abindu Caves	North Kisumu	4,000,000
9	Nanga football pitch	Nyalenda B	10,000,000
10	Construction of Obwolo Football Pitch Phase I	Kajulu	1,500,000
11	Pap Kadundo Stadium	Central Seme	4,000,000
12	Sigoti cultural Centre	South East Nyakach	8,000,000
13	Kit Mikayi	East Seme	5,000,000
14	Moi Stadium		13,000,000
	SUB TOTAL		86,244,592

12. WATER, ENVIRONMENT, NATURAL RESOURCES & CLIMATE CHANGE

Part A: Vision

A climate resilient county with clean and healthy environment supplied with quality water and sanitation

Part B: Mission

To enhance access to safe and healthy environment with sustainable water supply that is climate resilient through a multi-sectoral approach.

Part c: Strategic overview and Context for Budget intervention

Water services provision

The current rate of growth in population and population density surpasses increase in access to safe water and inadequate quantities. Currently, safe water coverage in urban areas of Kisumu is estimated at 83% while about half of rural populace in Kisumu have access to safe water. Moreover, inadequate accessibility to safe water is marred by intermittent supply challenges especially due to inadequate infrastructure. This contributes to high non-revenue water, competing demands, dilapidated networks and inability to invest in the last mile infrastructure by most of the households within the low-income areas.

Major water supplies in Kisumu County have outlived their design period and are currently operating below their design capacities. This scenario, coupled with adverse effect of climate change on water service provision, calls for more innovative and multi-sectoral approaches in improving access to safe water, and efficiency in the use of available water resources

Despite the Government of Kenya increasing financial allocation for water projects for the health and economic benefits of the society, most of the projects fail to self-sustain immediately they are handed over to the beneficiary community. This a fact that has been attributed to by lack of capacity for sustainable operation and management of existing facilities. Improved technical capacity and Governance is a contributor to performance of the major water service providers which translates to improved water service provision.

The County Government of Kisumu has therefore proposed a number of strategic investments in water services provision in the next financial year (2025/26). The key focus will be on improving water Governance, development of new water facilities, rehabilitating and upgrading existing viable water facilities.

Environment and Natural resources

Mainstreaming environment and Climate change into Sector programs and policies. Kisumu

County's aesthetics is defined by its landscape that is characterized by a number of fascinating geographical features. These include a freshwater front of Lake Victoria, undulating hills in Seme,

Kisumu West and Muhoroni, the plateau of Nyabondo, the Kano plains and gazette forest land of K'Oguta and Karateng'. These rich natural ecosystems provide opportunity for the county prosperity; however, the face environmental threats that has caused their degradation. This is compound by inappropriate tilling/farming along the existing riverbanks, improper sand harvesting and inadequate enforcement of water pollution control regulation all of which makes the county residence and ecosystems more susceptible to Changes in Climate. According to (FAO, 2022) serious degradation has been experienced in three Sub-Counties with a total of 15,268 Hectares these include; Muhoroni (7 684 ha; 12% of total land area), Nyakach (7 116 ha; 20% of total land area) and Nyando (4 868 ha; 12% of total land area). Apparently, implementation of Environment programs during the previous CIDP II was hindered by strained budgets in both development and recurrent expenditure, which is one aspect to be addressed in the current CIDP to enhance smooth flow of environmental services.

In the CIDP III period, the directorate strive to enhance sustainable environmental interventions through developing and implementing County Environmental Policy, County Environmental Action Plan (CEAP) and effective environmental regulation enforcement in all Sub-counties. During the CIDPIII period, Sustainable Solid Waste Management will be enhanced, generation of thousands of seedlings from existing tree nurseries to enhance tree and forest covers, promotion of agroforestry and partnership with private sector as well as international NGOs will be given priority. In addition, degraded ecosystem s will be restored. A total budget of Kshs 1.7 Billion has been estimated to transform the Environment and natural resources sub-sector into a sustainable and well managed sector.

Climate Change

Climate Change has progressively impacted Kisumu County over the past few years. In the years 2021 alone, about 13,000 households were rendered homeless as a result of unprecedented floods. Some of the salient damages witnessed during these occurrences included but not limited to;-loss of farm crops, livestock death, and livelihoods loss. It was evident that the Lake back flow devastated fishermen by heavily suppressing their income source. Floods also made the Lake eutrophication high and risky due to high levels of pollution. It is estimated that the fishing community incurred a loss of 2 billion Kenya Shillings. The effects of climate change and variability are already faced by most farmers in Kisumu County. They report overall poor distribution and higher variability and unpredictability of rains (including late onset of rains in 2016 and early onset in 2017), affecting the plants' growing season, as well as increased cases of floods in Miwani and Ombeyi, the Nyando basin, the Kano plains, the lower Nyakach areas, and Kisumu East. Soil degradation, drying of wells and rivers, and reduction in water volumes are some of the many environmental challenges that constantly hit already vulnerable farmers (GoK2014). According to a report from World Bank on risk assessment, all these combined have brought about new weeds, pests and diseases, have reduced sizes of pastures and spawned conflicts over land resources, caused crop failures, and increased food insecurity and even costs of living in the area.

During the implementation of the County Integrated Development Plan 2023-2027, the Sub-sector will concentrate on building strong institutions from grassroots level (ward climate change committees) to conduct a Participatory, Risk Assessment and identify local investments/projects for implementation. The department will be keen to implement the Kisumu County Climate change action plan 2022-2027 to mitigate identified impacts. The directorate will co-ordinate and supervise the implementation of the FLLOCA (WB) project which is expected to improve climate resilience at the local level. Building synergy in resource mobilization through partnership with International and Local organizations in climate action implementation, monitoring and evaluation will be key to the proposed programs.

Part D: Programmes and their Objectives

The Department has four key programme areas. The projects proposed for the financial year 2025/2026 are expected to contribute to realization of the programme-based objectives highlighted in the table below:

PROGRAMMES	PROGRAMMEOBJECTIVES
WATERSERVICES PROVISION	1.To Improve access to sustainable safe water by 2% by the end of June 2026 2.To Improve water coverage by 2% by end of June , 2026 3.To increase rainwater harvesting by1.9% by end of June, 2026
SANITATIONSERVICES PROVISION	1.To increase improved sanitation coverage with 2% by end of June, 2026
ENVIRONMENTAND NATURALRESOURCES	1.To Strengthen Solid Waste Management System in Kisumu County 2.To green the county and restore degraded lands 3.To Control Air, Noise and Water Pollution
CLIMATECHANGE	1.To Strengthen climate change governance framework 2.To enhance climate change adaptation and mitigation interventions 3.To enhance partnership in Research, Education, innovation and Knowledge management 4.To reduce risks to communities and infrastructure resulting From climate-related disasters such as droughts and floods 5.To promote Green Economy strategy (GES)

Part E: Summary of Programme Outputs and Key Performance Indicators

The table below summarizes programme based outputs and highlights key performance indicator for each output:

SUB PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS
PROGRAMME1- WATERSERVICES PROVISION		
Water infrastructure development	Boreholes drilled and operationalized	No. of boreholes drilled and operationalized
	Springs protected and operationalized	No. of springs protected and operationalized
	Construction of New water supply systems	No. of new water supply systems constructed
	Water supply systems upgraded and operationalized	No. of water supply systems upgraded
	Non-functional water supply systems rehabilitated and operationalized	No. of non-functional water facilities rehabilitated
Pipeline network extension	Pipeline networks laid and operationalized	Km of pipeline laid
County's water storage capacity improved	Water reservoirs constructed and operationalized	Capacity of water reservoirs constructed (m3)
	Rain water harvesting promoted	No of HH and institutions with rain water harvesting systems
PROGRAMME2: SANITATION SERVICES PROVISION		
Development of Sanitation infrastructure	Dilapidated sewer networks rehabilitated	Km of Sewer Networks rehabilitated
	New sewer networks constructed	Km of New sewer networks constructed and operationalized
	No.of households connected to sewer increased	% of increase in HHs connected to sewer
PROGRAMME3:ENVIRONMENT AND NATURAL RESOURCES		
Solid Waste Management	Solid Waste Management (SWM) Policy, Act And Regulations Developed	No.of SWM Policy and Act
	Material Recovery Facilities (MRF) in suitable parcels of landat Sub-County Level	No.of facilities established
		Length in Metres of Reinforced Stone perimeter fence-Kasese

	Kasese Integrated Solid Waste Management Facility (ISWMF) site Improved	No. of Three phase electricity power supply at Kasese IWMF
		Length (Km) improved road network Kasese IWMF
		No.of Material Recovery Facility at Kasese
		Length(km)of Infrastructure Routine Maintenance at Kasese
		No.of specialized 2in 1skip trailers
Environmental Conservation and Protection	Environmental Conservation &Protection Policy, Act and Regulations on (Natural Resources) Developed	No.of Policy, Act and Regulations
	County Environment Action Plan (CEAP) Developed	No of CEAP
	Water Resource Users Associations/ Conservation groups Strengthened	No.of Sub-Catchment/ Watershed Management Plan Developed/ Reviewed and implemented
Environmental Conservation and Protection	Participatory forest management plan(PFMP) Developed and implemented for carbon sequestration and conservation	No.of PFMP developed
		Percentage increase in net county forest cover/tree cover

	School greening, On-farm tree growing/ Agroforestry/tree cover promoted and seedling production	No.of Seedling produced and planted
	Point and non-point water pollution sources mapped	No. of Mapped
	County drainages and water-ways opened	Length(km)
	Water pans constructed and equipped	No. of Water pans
	Urban storm-water drains desilted and lined/stone pitched and equipped with bins	Length(km)
	Environment and Natural Resource sensitization done in different forums	No.of forums sensitizing on Environment and Natural Resources
	Capacity and knowledge management enhancement in Water Resources Management	No. of staff Capacity Enhancement
		No. of Joint Interventions

	Safeguarded environment from social and environmental impacts associated with development projects	No.of Projects reviewed to conform with best Environment Practices
PROGRAMME4:CLIMATE CHANGE		
Climate Change Governance	Climate Change regulations developed and operational	No.of climate change regulations developed and operational
	Climate institutions trained and operational	No. of Climate Change committees trained
	County & Ward PCRA Developed	No.of PCRAs developed and disseminated

	Monitoring and Evaluation strategy Developed	No.of M&E strategies developed
Climate Change adaptation and mitigation	FLLOCA projects funded, implemented and operational	No.of projects implemented
	Tree seedlings generated and distributed	No.of fruit trees, exotic and indigenous tree seedlings generated
Climate information service	Participatory Scenario Planning(PSP) conducted	No.of PSPs carried out
	Reviewed CIS Plan	Reviewed CIS Plan
	DRM Policy developed	No. of DRM Policy developed
Promotion of Green innovation and Switch Africa Green	Green innovations and technology promoted	No.of innovations discovered and shared
	Communities inland degraded sites capacity built	Kilometer of land rehabilitated
	City greening and biodiversity management	No.of trees planted and surviving

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P01: Environment and Natural Resources	21,446,401	24,158,149	23,708,430	453,855,379	476,548,148	500,375,555
P02: Water Service Provision	142,126,129	68,179,907	132,618,029	10,770,853	11,309,396	11,874,865
P03: Climate Change	-	-	-	260,549,755	273,577,242	287,256,105
Total Expenditure	163,572,530	92,338,056	156,326,459	725,175,987	761,434,786	799,506,525

5087 WATER, ENVIRONMENT & NATURAL RESOURCE							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	50,803,584	92,338,056	53,926,459	387,140,533	406,497,559	426,822,437
21	Compensation of Employees	-	62,790,010	-	83,411,868	87,582,461	91,961,584
22	Goods and Services	50,803,584	29,548,046	53,926,459	45,655,110	47,937,866	50,334,759
26	Grants	-	-	-	258,073,555	270,977,232	284,526,094
	Capital Expenditure	112,768,946	-	102,400,000	338,035,454	354,937,227	372,684,088
31	Acquisition of Non-Financial Assets	112,768,946	-	102,400,000	338,035,454	354,937,227	372,684,088
	Total Expenditure	163,572,530	92,338,056	156,326,459	725,175,987	761,434,786	799,506,525

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	62,790,010	-	83,411,868	11.50
Operations & Maintenance	163,572,530	29,548,046	156,326,459	46,092,070	6.36
Development	-	-	-	595,672,049	82.14

Total	163,572,530	92,338,056	156,326,459	725,175,987	100

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

P01: Environment and Natural Resources						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP0101: Administration and Planning Services	15,743,001	19,865,249	17,538,010	446,944,508	469,291,733	492,756,320
SP0102 Solid Waste Management	3,973,120	2,034,000	4,148,760	3,343,086	3,510,240	3,685,752
SP0103: Pollution Control	1,351,300	487,200	1,410,700	1,561,288	1,639,352	1,721,320
SP0104: Environmental Conservation and Protection	166,320	93,900	275,800	323,040	339,192	356,152
SP0105: Mining and Natural Resources	212,660	185,800	335,160	1,683,457	1,767,630	1,856,011
SP0106: Climate Changes	-	1,492,000	-	-	-	-
Total Programme Expenditure	21,446,401	24,158,149	23,708,430	453,855,379	476,548,148	500,375,555

P01: Environment and Natural Resources							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	21,446,401	24,158,149	23,708,430	115,819,925	121,610,921	127,691,467
21	Compensation of Employees	-	14,016,367	-	83,411,868	87,582,461	91,961,584
22	Goods and Services	21,446,401	10,141,782	23,708,430	32,408,057	34,028,460	35,729,883
	Capital Expenditure	-	-	-	338,035,454	354,937,227	372,684,088
31	Acquisition of Non-Financial Assets	-	-	-	338,035,454	354,937,227	372,684,088
	Total Expenditure	21,446,401	24,158,149	23,708,430	453,855,379	476,548,148	500,375,555

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage

Personnel Emoluments	-	14,016,367	-	83,411,868	18.38
Operations & Maintenance	21,446,401	10,141,782	23,708,430	32,845,017	7.24
Development	-	-	-	337,598,494	74.38
Total	21,446,401	24,158,149	23,708,430	453,855,379	100

P02: Water Service Provision						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP0201: Infrastructure Development	1,206,600	784,200	1,231,600	5,608,608	5,889,038	6,183,490
SP0202: Water and Sewerage Service Provision	2,257,458	50,018,543	2,817,208	5,162,245	5,420,357	5,691,375
SP0203: Water Service Provision and Management	109,211,413	1,061,200	99,118,563	-	-	-
SP0204: SEACAP FUND/FLOCCA	29,450,658	16,315,964	29,450,658	-	-	-
Total Programme Expenditure	142,126,129	68,179,907	132,618,029	10,770,853	11,309,396	11,874,865

P02: Water Service Provision							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	29,357,183	68,179,907	30,218,029	10,770,853	11,309,396	11,874,865
21	Compensation of Employees	-	48,773,643	-	-	-	-
22	Goods and Services	29,357,183	19,406,264	30,218,029	10,770,853	11,309,396	11,874,865
	Capital Expenditure	112,768,946	-	102,400,000	-	-	-
31	Acquisition of Non-Financial Assets	112,768,946	-	102,400,000	-	-	-
	Total Expenditure	142,126,129	68,179,907	132,618,029	10,770,853	11,309,396	11,874,865

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	48,773,643	-	-	0.00

Operations & Maintenance	142,126,129	19,406,264	132,618,029	10,770,853	100.00
Development	-	-	-	-	0.00
Total	142,126,129	68,179,907	132,618,029	10,770,853	100

P03: Climate Change						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP0301: Climate Change	-	-	-	2,476,200	2,600,010	2,730,011
SP0302: Flocca	-	-	-	258,073,555	270,977,232	284,526,094
Total Programme Expenditure	-	-	-	260,549,755	273,577,242	287,256,105

P03: Climate Change							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	260,549,755	273,577,242	287,256,105
22	Goods and Services	-	-	-	2,476,200	2,600,010	2,730,011
26	Grants	-	-	-	258,073,555	270,977,232	284,526,094
	Total Expenditure	-	-	-	260,549,755	273,577,242	287,256,105

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	-	-	2,476,200	0.95
Development	-	-	-	258,073,555	99.05
Total	-	-	-	260,549,755	100

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

P01: Environment and Natural Resources							
SP0101: Administration and Planning Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	15,743,001	19,865,249	17,538,010	108,909,054	114,354,507	120,072,232
21	Compensation of Employees	-	14,016,367	-	83,411,868	87,582,461	91,961,584
22	Goods and Services	15,743,001	5,848,882	17,538,010	25,497,186	26,772,045	28,110,648
	Capital Expenditure	-	-	-	338,035,454	354,937,227	372,684,088
31	Acquisition of Non-Financial Assets	-	-	-	338,035,454	354,937,227	372,684,088
	Total Expenditure	15,743,001	19,865,249	17,538,010	446,944,508	469,291,733	492,756,320

P01: Environment and Natural Resources							
SP0102 Solid Waste Management							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	3,973,120	2,034,000	4,148,760	3,343,086	3,510,240	3,685,752
22	Goods and Services	3,973,120	2,034,000	4,148,760	3,343,086	3,510,240	3,685,752
	Total Expenditure	3,973,120	2,034,000	4,148,760	3,343,086	3,510,240	3,685,752

P01: Environment and Natural Resources							
SP0103: Pollution Control							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	1,351,300	487,200	1,410,700	1,561,288	1,639,352	1,721,320
22	Goods and Services	1,351,300	487,200	1,410,700	1,561,288	1,639,352	1,721,320
	Total Expenditure	1,351,300	487,200	1,410,700	1,561,288	1,639,352	1,721,320

P01: Environment and Natural Resources							
SP0104: Environmental Conservation and Protection							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	166,320	93,900	275,800	323,040	339,192	356,152
22	Goods and Services	166,320	93,900	275,800	323,040	339,192	356,152
	Total Expenditure	166,320	93,900	275,800	323,040	339,192	356,152

P01: Environment and Natural Resources							
SP0105: Mining and Natural Resources							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	212,660	185,800	335,160	1,683,457	1,767,630	1,856,011
22	Goods and Services	212,660	185,800	335,160	1,683,457	1,767,630	1,856,011
	Total Expenditure	212,660	185,800	335,160	1,683,457	1,767,630	1,856,011

P01: Environment and Natural Resources							
SP0106: Climate Changes							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	1,492,000	-	-	-	-
22	Goods and Services	-	1,492,000	-	-	-	-
	Total Expenditure	-	1,492,000	-	-	-	-

P02: Water Service Provision							
SP0201: Infrastructure Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates

	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	1,206,600	784,200	1,231,600	5,608,608	5,889,038	6,183,490
22	Goods and Services	1,206,600	784,200	1,231,600	5,608,608	5,889,038	6,183,490
	Total Expenditure	1,206,600	784,200	1,231,600	5,608,608	5,889,038	6,183,490

	P02: Water Service Provision						
	SP0202: Water and Sewerage Service Provision						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	2,257,458	50,018,543	2,817,208	5,162,245	5,420,357	5,691,375
21	Compensation of Employees	-	48,773,643	-	-	-	-
22	Goods and Services	2,257,458	1,244,900	2,817,208	5,162,245	5,420,357	5,691,375
	Total Expenditure	2,257,458	50,018,543	2,817,208	5,162,245	5,420,357	5,691,375

	P02: Water Service Provision						
	SP0203: Water Service Provision and Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	3,811,413	1,061,200	4,718,563	-	-	-
22	Goods and Services	3,811,413	1,061,200	4,718,563	-	-	-
	Capital Expenditure	105,400,000	-	94,400,000	-	-	-
31	Acquisition of Non-Financial Assets	105,400,000	-	94,400,000	-	-	-
	Total Expenditure	109,211,413	1,061,200	99,118,563	-	-	-

	P02: Water Service Provision						
	SP0204: SEACAP FUND/FLOCCA						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates

	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	22,081,712	16,315,964	21,450,658	-	-	-
22	Goods and Services	22,081,712	16,315,964	21,450,658	-	-	-
	Capital Expenditure	7,368,946	-	8,000,000	-	-	-
31	Acquisition of Non-Financial Assets	7,368,946	-	8,000,000	-	-	-
	Total Expenditure	29,450,658	16,315,964	29,450,658	-	-	-

P03: Climate Change							
SP0301: Climate Change							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	2,476,200	2,600,010	2,730,011
22	Goods and Services	-	-	-	2,476,200	2,600,010	2,730,011
	Total Expenditure	-	-	-	2,476,200	2,600,010	2,730,011

P03: Climate Change							
SP0302: Flocca							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	258,073,555	270,977,232	284,526,094
26	Grants	-	-	-	258,073,555	270,977,232	284,526,094
	Total Expenditure	-	-	-	258,073,555	270,977,232	284,526,094

Part I: Classification by Vote, Head and Item

Prog1	P01: Environment and Natural Resources						
P1SP1	SP0101: Administration and Planning Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	-	14,016,367	-	83,411,868	87,582,461	91,961,584
2110100	Basic Salaries Permanent Employees	-	13,140,806	-	83,411,868	87,582,461	91,961,584
2110101	Salaries & Wages - Civil Servants	-	13,140,806	-	83,411,868	87,582,461	91,961,584
2110200	Basic Wages - Temporary Employees	-	875,561	-	-	-	-
2110202	Salaries & Wages - Casual Labour Others	-	875,561	-	-	-	-
2200000	Use of Goods and Services	15,743,001	5,848,882	17,538,010	25,497,186	26,772,045	28,110,648
2210200	Communication, Supplies and Services	109,000	36,000	128,000	436,234	458,046	480,948
2210201	Telephone Services	106,000	36,000	125,000	384,912	404,158	424,365
2210203	Courier & Postal Services	3,000	-	3,000	51,322	53,888	56,583
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,986,855	1,413,132	2,482,200	1,200,040	1,260,042	1,323,044
2210301	Travel - Airline, Bus etc	285,115	201,932	415,000	300,000	315,000	330,750
2210302	Accommodation -Domestic Travel	606,000	911,200	1,006,000	600,040	630,042	661,544
2210303	Daily Subsistence Allowance	2,032,740	199,200	851,200	200,000	210,000	220,500
2210309	Field Allowance	63,000	100,800	210,000	100,000	105,000	110,250
2210400	Foreign Travel, Subsistence and other Transportation Costs	1,033,173	118,800	1,378,387	1,410,304	1,480,819	1,554,860
2210401	Travel - Airline, Bus etc	179,786	-	525,000	1,000,000	1,050,000	1,102,500
2210402	Accommodation -international Travel	560,000	108,000	560,000	100,000	105,000	110,250
2210403	Daily Subsistence Allowance	293,387	10,800	293,387	310,304	325,819	342,110
2210500	Printing, Advertising and Information Supplies and Services	-	-	412,600	1,036,016	1,087,817	1,142,208
2210502	Publishing & Printing services	-	-	78,200	384,912	404,158	424,365
2210503	Subscriptions - Newspaper & Magazines	-	-	59,400	400,304	420,319	441,335
2210504	Advertising & Publicity	-	-	275,000	200,000	210,000	220,500
2210505	Trade Shows & Exhibitions	-	-	-	50,800	53,340	56,007
2210700	Training Expenses	380,450	436,700	1,081,080	700,520	735,546	772,323
2210701	Travel Allowances	34,200	117,900	249,480	200,000	210,000	220,500
2210710	Accommodation	207,050	318,800	415,800	300,520	315,546	331,323
2210711	Tuition Fees	139,200	-	415,800	200,000	210,000	220,500

2210800	Hospitality Supplies and Services	1,762,500	370,000	2,725,000	1,650,000	1,732,500	1,819,125
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	837,500	170,000	1,237,500	800,000	840,000	882,000
2210802	Board Committee, Conferences and Seminars	925,000	200,000	1,487,500	850,000	892,500	937,125
2211000	Specialised Materials and Supplies	414,500	-	594,000	600,520	630,546	662,073
2211006	Purchase of Workshop Tools, Spares and Small Equipment	214,500	-	297,000	300,000	315,000	330,750
2211016	Purchase of Uniforms & Clothing -Staff	200,000	-	297,000	300,520	315,546	331,323
2211100	General Office Supplies and Services	2,947,530	30,000	2,802,750	6,883,048	7,227,200	7,588,560
2211101	General Office Supplies	2,179,230	30,000	1,266,000	4,883,048	5,127,200	5,383,560
2211102	Supplies and Accessories for Computers and Printers	768,300	-	1,536,750	2,000,000	2,100,000	2,205,000
2211200	Fuel, Oil and Lubricants	2,600,000	3,319,750	1,400,000	1,000,000	1,050,000	1,102,500
2211201	Refined Fuels and Lubricants for Transport	2,600,000	3,319,750	1,400,000	1,000,000	1,050,000	1,102,500
2211300	Other Operating Expenses	700,000	46,500	1,700,000	7,500,000	7,875,000	8,268,750
2211305	Contracted Guards & Cleaning Services	700,000	46,500	1,700,000	1,500,000	1,575,000	1,653,750
2211310	Contracted Professional Services	-	-	-	6,000,000	6,300,000	6,615,000
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,200,000	-	1,200,000	1,782,000	1,871,100	1,964,655
2220101	Maintenance Motor Vehicles	1,200,000	-	1,200,000	1,782,000	1,871,100	1,964,655
2220200	Routine Maintenance - Other Assets	1,608,993	78,000	1,633,993	1,298,504	1,363,429	1,431,601
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	1,608,993	-	1,608,993	1,000,000	1,050,000	1,102,500
2220205	Maintenance of Buildings and Stations Non-Residential	-	78,000	25,000	298,504	313,429	329,101
3100000	Acquisition of Non-Financial Assets	-	-	-	338,035,454	354,937,227	372,684,088
3110500	Construction of Civil Works	-	-	-	243,698,494	255,883,419	268,677,590
3110504	Other Infrastructure and Civil Works	-	-	-	243,698,494	255,883,419	268,677,590
3111000	Purchase of Office Furniture/General Equipment	-	-	-	436,960	458,808	481,748
3111001	Purchase of Office Furniture/General Equipment	-	-	-	436,960	458,808	481,748
3111500	Rehabilitation of Civil Works	-	-	-	93,900,000	98,595,000	103,524,750
3111504	Other infrastructure and Civil Works	-	-	-	93,900,000	98,595,000	103,524,750

Prog1	P01: Environment and Natural Resources						
P1SP2	SP0102 Solid Waste Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	3,973,120	2,034,000	4,148,760	3,343,086	3,510,240	3,685,752
2210300	Domestic Travel, Subsistence and Other Transportation Costs	166,320	34,000	306,320	190,608	200,138	210,145
2210301	Travel - Airline, Bus etc	41,580	21,400	41,580	50,152	52,660	55,293
2210302	Accommodation -Domestic Travel	83,160	-	83,160	-	-	-
2210303	Daily Subsistence Allowance	41,580	-	41,580	100,304	105,319	110,585
2210309	Field Allowance	-	12,600	140,000	40,152	42,160	44,268
2210500	Printing, Advertising and Information Supplies and Services	29,700	-	65,340	141,134	148,191	155,600
2210502	Publishing & Printing services	-	-	29,700	64,152	67,360	70,728
2210503	Subscriptions - Newspaper & Magazines	-	-	5,940	12,830	13,472	14,145
2210504	Advertising & Publicity	29,700	-	29,700	64,152	67,360	70,728
2210800	Hospitality Supplies and Services	89,100	-	89,100	128,304	134,719	141,455
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	89,100	-	89,100	128,304	134,719	141,455
2211200	Fuel, Oil and Lubricants	2,500,000	2,000,000	2,500,000	2,000,000	2,100,000	2,205,000
2211201	Refined Fuels and Lubricants for Transport	2,500,000	2,000,000	2,500,000	2,000,000	2,100,000	2,205,000
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,188,000	-	1,188,000	883,040	927,192	973,552
2220101	Maintenance Motor Vehicles	1,188,000	-	1,188,000	883,040	927,192	973,552

Prog1	P01: Environment and Natural Resources						
P1SP3	SP0103: Pollution Control						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	1,351,300	487,200	1,410,700	1,561,288	1,639,352	1,721,320
2210300	Domestic Travel, Subsistence and Other Transportation Costs	220,500	67,200	220,500	200,520	210,546	221,073
2210309	Field Allowance	220,500	67,200	220,500	200,520	210,546	221,073
2210500	Printing, Advertising and Information Supplies and Services	94,600	10,000	154,000	200,640	210,672	221,206
2210502	Publishing & Printing services	94,600	10,000	94,600	100,336	105,353	110,620
2210504	Advertising & Publicity	-	-	59,400	100,304	105,319	110,585

2210800	Hospitality Supplies and Services	1,036,200	410,000	1,036,200	600,128	630,134	661,641
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	623,700	410,000	623,700	600,128	630,134	661,641
2210802	Board Committee, Conferences and Seminars	412,500	-	412,500	-	-	-
2211100	General Office Supplies and Services	-	-	-	560,000	588,000	617,400
2211101	General Office Supplies	-	-	-	560,000	588,000	617,400

Prog1	P01: Environment and Natural Resources						
P1SP4	SP0104: Environmental Conservation and Protection						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	166,320	93,900	275,800	323,040	339,192	356,152
2210300	Domestic Travel, Subsistence and Other Transportation Costs	166,320	93,900	275,800	323,040	339,192	356,152
2210302	Accommodation -Domestic Travel	166,320	93,900	166,320	100,608	105,638	110,920
2210303	Daily Subsistence Allowance	-	-	-	161,520	169,596	178,076
2210309	Field Allowance	-	-	109,480	60,912	63,958	67,155

Prog1	P01: Environment and Natural Resources						
P1SP5	SP0105: Mining and Natural Resources						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	212,660	185,800	335,160	1,683,457	1,767,630	1,856,011
2210300	Domestic Travel, Subsistence and Other Transportation Costs	160,160	185,800	160,160	359,104	377,059	395,912
2210301	Travel - Airline, Bus etc	-	-	-	112,000	117,600	123,480
2210302	Accommodation -Domestic Travel	77,000	79,400	77,000	118,800	124,740	130,977
2210303	Daily Subsistence Allowance	83,160	106,400	83,160	128,304	134,719	141,455
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	270,353	283,871	298,064
2210502	Publishing & Printing services	-	-	-	200,216	210,227	220,738
2210504	Advertising & Publicity	-	-	-	70,137	73,644	77,326
2210700	Training Expenses	52,500	-	175,000	160,000	168,000	176,400
2210711	Tuition Fees	52,500	-	175,000	160,000	168,000	176,400
2211100	General Office Supplies and Services	-	-	-	300,000	315,000	330,750
2211101	General Office Supplies	-	-	-	300,000	315,000	330,750
2211200	Fuel, Oil and Lubricants	-	-	-	594,000	623,700	654,885

2211201	Refined Fuels and Lubricants for Transport	-	-	-	594,000	623,700	654,885

Prog1	P01: Environment and Natural Resources						
P1SP6	SP0106: Climate Changes						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	1,492,000	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	56,000	-	-	-	-
2210309	Field Allowance	-	56,000	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	-	750,000	-	-	-	-
2210505	Trade Shows & Exhibitions	-	750,000	-	-	-	-
2210800	Hospitality Supplies and Services	-	186,000	-	-	-	-
2210802	Board Committee, Conferences and Seminars	-	186,000	-	-	-	-
2211200	Fuel, Oil and Lubricants	-	500,000	-	-	-	-
2211201	Refined Fuels and Lubricants for Transport	-	500,000	-	-	-	-

Prog2	P02: Water Service Provision						
P2SP1	SP0201: Infrastructure Development						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	1,206,600	784,200	1,231,600	5,608,608	5,889,038	6,183,490
2210300	Domestic Travel, Subsistence and Other Transportation Costs	551,600	106,400	551,600	400,562	420,590	441,620
2210303	Daily Subsistence Allowance	275,800	106,400	275,800	-	-	-
2210309	Field Allowance	275,800	-	275,800	400,562	420,590	441,620
2210500	Printing, Advertising and Information Supplies and Services	-	-	25,000	128,304	134,719	141,455
2210502	Publishing & Printing services	-	-	25,000	-	-	-
2210504	Advertising & Publicity	-	-	-	128,304	134,719	141,455
2210700	Training Expenses	105,000	177,800	105,000	-	-	-
2210701	Travel Allowances	105,000	177,800	105,000	-	-	-
2210800	Hospitality Supplies and Services	-	-	-	700,000	735,000	771,750
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	-	-	400,000	420,000	441,000

2210802	Board Committee, Conferences and Seminars	-	-	-	300,000	315,000	330,750
2211200	Fuel, Oil and Lubricants	550,000	500,000	550,000	688,000	722,400	758,520
2211201	Refined Fuels and Lubricants for Transport	550,000	500,000	550,000	688,000	722,400	758,520
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	1,641,242	1,723,304	1,809,469
2220101	Maintenance Motor Vehicles	-	-	-	1,641,242	1,723,304	1,809,469
2220200	Routine Maintenance - Other Assets	-	-	-	2,050,500	2,153,025	2,260,676
2220206	Maintenance of Civil Works	-	-	-	2,050,500	2,153,025	2,260,676

Prog2	P02: Water Service Provision						
P2SP2	SP0202: Water and Sewerage Service Provision						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	-	48,773,643	-	-	-	-
2110100	Basic Salaries Permanent Employees	-	48,773,643	-	-	-	-
2110101	Salaries & Wages - Civil Servants	-	48,773,643	-	-	-	-
2200000	Use of Goods and Services	2,257,458	1,244,900	2,817,208	5,162,245	5,420,357	5,691,375
2210200	Communication, Supplies and Services	-	-	-	179,388	188,357	197,775
2210201	Telephone Services	-	-	-	179,388	188,357	197,775
2210300	Domestic Travel, Subsistence and Other Transportation Costs	257,808	50,400	257,808	495,737	520,524	546,550
2210303	Daily Subsistence Allowance	-	-	-	70,137	73,644	77,326
2210309	Field Allowance	257,808	50,400	257,808	425,600	446,880	469,224
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	294,000	308,700	324,135
2210401	Travel - Airline, Bus etc	-	-	-	294,000	308,700	324,135
2210500	Printing, Advertising and Information Supplies and Services	-	-	59,400	384,912	404,158	424,365
2210502	Publishing & Printing services	-	-	-	384,912	404,158	424,365
2210504	Advertising & Publicity	-	-	59,400	-	-	-
2210700	Training Expenses	-	-	-	294,000	308,700	324,135
2210711	Tuition Fees	-	-	-	294,000	308,700	324,135
2210800	Hospitality Supplies and Services	-	60,000	-	256,608	269,438	282,910
2210802	Board Committee, Conferences and Seminars	-	60,000	-	256,608	269,438	282,910
2211100	General Office Supplies and Services	-	-	-	641,520	673,596	707,276

2211101	General Office Supplies	-	-	-	641,520	673,596	707,276
2211200	Fuel, Oil and Lubricants	1,500,000	1,000,000	1,500,000	1,188,000	1,247,400	1,309,770
2211201	Refined Fuels and Lubricants for Transport	1,500,000	1,000,000	1,500,000	1,188,000	1,247,400	1,309,770
2211300	Other Operating Expenses	-	-	-	50,000	52,500	55,125
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	50,000	52,500	55,125
2220200	Routine Maintenance - Other Assets	499,650	134,500	1,000,000	1,378,080	1,446,984	1,519,333
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	134,500	-	1,378,080	1,446,984	1,519,333
2220206	Maintenance of Civil Works	499,650	-	1,000,000	-	-	-

Prog2	P02: Water Service Provision						
P2SP3	SP0203: Water Service Provision and Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	3,811,413	1,061,200	4,718,563	-	-	-
2210200	Communication, Supplies and Services	40,000	-	40,000	-	-	-
2210201	Telephone Services	40,000	-	40,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	69,300	61,200	231,000	-	-	-
2210309	Field Allowance	69,300	61,200	231,000	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	-	-	52,200	-	-	-
2210502	Publishing & Printing services	-	-	52,200	-	-	-
2210700	Training Expenses	245,000	-	350,000	-	-	-
2210701	Travel Allowances	175,000	-	175,000	-	-	-
2210711	Tuition Fees	70,000	-	175,000	-	-	-
2210800	Hospitality Supplies and Services	140,420	-	140,420	-	-	-
2210802	Board Committee, Conferences and Seminars	140,420	-	140,420	-	-	-
2211100	General Office Supplies and Services	208,000	-	295,900	-	-	-
2211101	General Office Supplies	170,500	-	220,500	-	-	-
2211102	Supplies and Accessories for Computers and Printers	37,500	-	75,400	-	-	-
2211200	Fuel, Oil and Lubricants	1,489,043	1,000,000	1,489,043	-	-	-
2211201	Refined Fuels and Lubricants for Transport	1,489,043	1,000,000	1,489,043	-	-	-
2211300	Other Operating Expenses	120,000	-	120,000	-	-	-

2211306	Membership fees & subscriptions to Professional/Other Bodies	120,000	-	120,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	500,000	-	500,000	-	-	-
2220101	Maintenance Motor Vehicles	500,000	-	500,000	-	-	-
2220200	Routine Maintenance - Other Assets	999,650	-	1,500,000	-	-	-
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	500,000	-	500,000	-	-	-
2220206	Maintenance of Civil Works	499,650	-	1,000,000	-	-	-
3100000	Acquisition of Non-Financial Assets	105,400,000	-	94,400,000	-	-	-
3110500	Construction of Civil Works	105,400,000	-	94,400,000	-	-	-
3110504	Other Infrastructure and Civil Works	105,400,000	-	94,400,000	-	-	-

Prog2	P02: Water Service Provision						
P2SP4	SP0204: SEACAP FUND/FLOCCA						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	22,081,712	16,315,964	21,450,658	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	6,561,712	6,780,105	5,600,658	-	-	-
2210301	Travel - Airline, Bus etc	800,000	682,235	800,000	-	-	-
2210302	Accommodation -Domestic Travel	2,200,658	1,667,400	2,200,658	-	-	-
2210303	Daily Subsistence Allowance	2,111,054	2,015,100	1,750,000	-	-	-
2210309	Field Allowance	1,450,000	2,415,370	850,000	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	4,500,000	1,643,400	4,500,000	-	-	-
2210502	Publishing & Printing services	1,500,000	1,543,400	1,500,000	-	-	-
2210504	Advertising & Publicity	3,000,000	100,000	3,000,000	-	-	-
2210700	Training Expenses	900,000	685,000	1,500,000	-	-	-
2210799	Training Expenses-Other	900,000	685,000	1,500,000	-	-	-
2210800	Hospitality Supplies and Services	5,700,000	5,985,909	5,700,000	-	-	-
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	2,800,000	3,570,400	2,800,000	-	-	-
2210802	Board Committee, Conferences and Seminars	2,900,000	2,415,509	2,900,000	-	-	-
2211100	General Office Supplies and Services	2,000,000	899,750	2,000,000	-	-	-

2211101	General Office Supplies	1,000,000	899,750	1,000,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	1,000,000	-	1,000,000	-	-	-
2211200	Fuel, Oil and Lubricants	1,100,000	250,000	1,100,000	-	-	-
2211201	Refined Fuels and Lubricants for Transport	1,100,000	250,000	1,100,000	-	-	-
2211300	Other Operating Expenses	-	71,800	-	-	-	-
2211399	Other Operating Expenses	-	71,800	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,050,000	-	1,050,000	-	-	-
2220101	Maintenance Motor Vehicles	1,050,000	-	1,050,000	-	-	-
2220200	Routine Maintenance - Other Assets	270,000	-	-	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	270,000	-	-	-	-	-
3100000	Acquisition of Non-Financial Assets	7,368,946	-	8,000,000	-	-	-
3110700	Purchase of Vehicles/Other Transport Equipment	7,368,946	-	8,000,000	-	-	-
3110701	Purchase of Motor Vehicles	7,368,946	-	8,000,000	-	-	-

Prog3	P03: Climate Change						
P3SP1	SP0301: Climate Change						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	2,476,200	2,600,010	2,730,011
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	500,000	525,000	551,250
2210309	Field Allowance	-	-	-	500,000	525,000	551,250
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	594,000	623,700	654,885
2210502	Publishing & Printing services	-	-	-	594,000	623,700	654,885
2210800	Hospitality Supplies and Services	-	-	-	788,200	827,610	868,991
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	488,000	512,400	538,020
2210802	Board Committee, Conferences and Seminars	-	-	-	300,200	315,210	330,971
2211200	Fuel, Oil and Lubricants	-	-	-	594,000	623,700	654,885
2211201	Refined Fuels and Lubricants for Transport	-	-	-	594,000	623,700	654,885

Prog3	P03: Climate Change						
P3SP2	SP0302: Flocca						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2600000	Grants	-	-	-	258,073,555	270,977,232	284,526,094
2640400	Other Current Transfers, Grants and Subsidies	-	-	-	20,585,555	21,614,833	22,695,574
2640499	Other Current Transfers	-	-	-	20,585,555	21,614,833	22,695,574
2640500	Other Capital Grants and Transfers	-	-	-	237,488,000	249,362,400	261,830,520
2640503	Other Capital Grants and Transfers	-	-	-	237,488,000	249,362,400	261,830,520

List of Development Projects

INCOMPLETE PROJECTS FY 2023/2024			
S/No.	PROJECT NAME	WARD	AMOUNT
1	Waste scoop backhoe	Countywide	8,000,000.00
2	Stone Wall Fencing at Kasese Waste Re-Cycling Centre	Countywide	21,000,000.00
3	Pending Bill	Countywide	146,348,494.00
4	Equipping Kondiegi Kawuor water project	Kobura	2,500,000.00
5	Repair and Pipeline extension of Rodi Water Project	East Seme	2,000,000.00
6	Equipping and installation of Tower Tank at Kuogo Borehole	West Kisumu	2,000,000.00
7	Embarkment of Kanyaktumo Karateng Stream	Ahero	3,000,000.00
8	Embarkment of Kanyaktumo Alara Canals	Ahero	4,000,000.00
9	Retraining of R. Ngadi	Ahero	4,000,000.00
10	Equipping Kolol Water Project	South West Kisumu	2,000,000.00
11	Installation of Floodlight next to Korumba Water Project	North Kisumu	2,000,000.00
12	Marraming of culvert to Orietende	North Kisumu	2,000,000.00
13	Equipping of Nyakongo water project	East Kano/Wawidhi	1,850,000.00
14	Ugwe water borehole rehabilitation	Kabonyo/Kanyagwal	1,000,000.00
15	Rehabilitation of Kapiyo water borehole	Kabonyo/Kanyagwal	3,000,000.00
16	Anjejo AIC water project	Awasi onjiko	2,500,000.00
17	Desiltation of Kandolo	West Seme	2,500,000.00
18	Okiro Water Project	Awasi/Onjiko	3,000,000.00
19	Desiltation of Sarut Oroba stream	Miwani	3,000,000.00
20	Drilling and equipping at Ngula primary.	Masogo/Nyangoma	1,500,000.00
21	Disilting of Ogilo sangayo stream	Masogo/Nyangoma	2,000,000.00
22	Disilting of masaka stream	Masogo/Nyangoma	2,000,000.00
23	Market shade at Ngere Market.	Masogo/Nyangoma	2,500,000.00
24	Water Pipeline & Extension at Menara, Pombo & Got Owaga	Muhoroni/Koru	4,000,000.00

25	Completion of Olembo water project	Central Nyakach	5,000,000.00
26	Renovation of Treatment work for Sango Rota water	West Nyakach	2,000,000.00
27	Pipeline Extensions from Kong'ou to CNY to Bala Beach	West Nyakach	1,000,000.00
28	Equipping and Revival of PiTHUR Water Project	West Nyakach	1,000,000.00
29	Dissilting of Behind Sang'oro Primary School towards Kabala Channe	West Nyakach	1,500,000.00
30	Pipeline Extensions from K'amimba to Gul Nyakwere	West Nyakach	1,500,000.00
31	Supply of water pumps along magada river	West Kisumu	2,000,000.00
32	Extension of water pipes around Lwala Kadawa	West Kisumu	2,000,000.00
	Sub-Total		243,698,494.00
	FLLoCA PROJECTS		
1	SECTOR:INFRASTRUCTURE	Countywide	66,499,999.70
2	SECTOR: AGRICULTURE	Countywide	47,975,000.00
3	SECTOR: ENVIRONMENT	Countywide	51,537,500.00
4	SECTOR: WATER	Countywide	59,600,500.00
5	Operation Exp-Project Management, supervision and (5%)	Countywide	11,875,000.00
	Sub-Total		237,487,999.70
1	Gabioning and Environmental protection of Awach Water project Phase 1		10,000,000.00
2	Paga Water Project - Treatment and distribution works		5,000,000.00
3	Box Culvert along Okuta Kombam Stream		4,556,277.26
4	Projects Administration and Operation		1,029,277.75
	Sub Total		20,585,555.01
1	Ndiru water project	North Seme	5,000,000.00
2	Extension of Korwenje Water Project to Agwaya	North Seme	1,700,000.00
3	Drilling and equipping of borehole at Urudi Village	North Seme	4,000,000.00
4	Drilling of borehole at Karabala Village	North Seme	1,500,000.00
5	Drilling, Equipping and Pipeline Extension of Got Kodero Borehole	East Seme	3,000,000.00
6	Drilling and Equipping of Alungo Borehole	West Seme	1,500,000.00
7	Extension, Supply and Piping of Aleyo Borehole	West Seme	1,500,000.00
8	Equipping of Ricone Borehole	West Seme	1,500,000.00
9	Mbakaoromo Water Project	North West Kisumu	2,000,000.00
10	Drilling and Equipping of Kambogo Legio Church Borehole	East Kano Wawidhi	3,000,000.00
11	Rehabilitation of Musa Gari water pan	East Kano Wawidhi	2,500,000.00
12	Reinstatement of Tap water from Onyuongo junction to Onyuongo RC	North Nyakach	2,000,000.00
13	Supply of Solar Water pumps and farming accessories to youth and women groups	North Nyakach	1,000,000.00
14	Drilling and Equipping Borehole with a hybrid solar and pipeline extension with 10,000 Litres Tank at Mamboleo	Kajulu	3,000,000.00
15	Desilting of Bypass - Kagilo - Auji water way	Manyatta B	4,000,000.00
16	Equipping of Manyatta B Ward Solid Waste Centre.	Manyatta B	2,500,000.00
17	Extension of Piped Water within langi area	East Seme	2,000,000.00

18	Equipping Kolago A	East Seme	2,000,000.00
19	Okithi Kabongo Gita Water Project	Kajulu	3,000,000.00
20	Nam Kotiang Drainage System	Seme	3,000,000.00
21	Equipping borehole on block No 12/91	Countywide	3,000,000.00
22	Tanzanite Water project	East Seme	4,500,000.00
23	Riat Market water borehole and Equipping	West Seme	5,000,000.00
24	Koindi Kodiemba water project	West Seme	4,500,000.00
25	Wachara Dago thim water project	North Kisumu	2,000,000.00
26	Equipping of Uloma and Eluhobe Water Project	North West Kisumu	3,500,000.00
27	Equipping of B Kachola water project	Awasi/Onjiko	2,700,000.00
28	Lwanda River	Kolwa East	2,800,000.00
29	Kowuor Ajwang	Kolwa East	2,500,000.00
30	Konyith Kamatengo ditch	Kolwa East	2,500,000.00
31	Openning of Masune Rice Scheme cannals	Awasi/Onjiko	2,700,000.00
32	Equipping Kindu primary Borehole	Central Seme	2,500,000.00
33	Equipping Runda primary Borehole	East seme	2,500,000.00
34	Rehabilitation,Maintenance and openning of Wangunga scheme	Awasi/Onjiko	2,500,000.00
35	Desilting Awach - Kotich	West Seme	1,000,000.00
	Sub-Total		93,900,000.00
	GRAND TOTAL		595,672,048.71

13. PUBLIC SERVICE, COUNTY ADMINISTRATION & PARTICIPATORY DEVELOPMENT, OFFICE OF THE GOVERNOR.

Part A: Vision

To be a leading governance entity in the provision of excellent leadership and service delivery for the prosperity of Kisumu County.

Part B: Mission

To provide strategic leadership, policy direction and set the agenda for achieving social and development of Kisumu County residents.

Part C: Strategic Overview and Context for Budget Intervention

To ensure efficient and effective service delivery to residents of Kisumu County through provision of strategic leadership, policy direction and setting the Agenda for achieving social, economic and political development needs

Part D: Programs and their Objectives

The department of public service, county administration and participatory development is charged with the responsibility of ensuring effective service delivery, corporate governance and stakeholder management in the County Government of Kisumu. As a guiding factor, the department has seven directorates that is; Administration, Public Affairs, Service Delivery Unit, Resource Mobilization and International Relations, Communication, Protocol, Inspectorate, County Attorney and Special Programs whose strategic objectives include but not limited;

- Enhance employee productivity and performance
- Draw communications plans to successfully communicate public policy and services
- Design progressive inventory of stakeholders for partner participation in civic affairs in the devolved units.
- Nurturing confident, responsible, reflective Enforcement & Inspectorate staff by equipping them with paramilitary skills through training necessary for effectivity and efficiency
- Plan service delivery
- To strengthen devolution through ope-rationalization of County administrative structures at the Village level by ensuring that Village Council Committee are effective.
- To improve service delivery through collection and management of feedback emanating from implementation of County Government programs, projects and services.

Sector Strategic Priorities

- ✓ To improve access to public services, information and feedback mechanism
- ✓ Strengthening and enhancement of the staff recruitment, capacity building and training function
- ✓ To strengthen special program activities and disaster risk management

- ✓ To improve legal representation and administration of standardized legal instruments
- ✓ To enhance access to information and increase County visibility
- ✓ To improve security and enforcement of county by-laws.
- ✓ To improve fleet management
- ✓ To improve efficient coordination of protocol functions
- ✓ To identify investment opportunities and explore partnerships

Programs	Objectives
General administration, planning and support services	To improve access to public service
Disaster Management	To strengthen disaster risk management
Administration and Formulation of County Policy (D.G)	To enhance access to information and Brand Visibility
Service Delivery Unit (SDU)	To ensure quality and accountable service delivery
Protocol	To improve County Protocol
Grant Management(KDSP II)	To enhance investment and Accountability of Finance systems.
Communication	To strengthen County Communication
Cabinet affairs office-CS	To enhance and document Cabinet Affairs
Liaison & Resource Mobilization	To enhance Resource Mobilization
Public Affair & Civic Education	To enhance public , Huduma and Public affairs
Development and Management of County Administrative Structures	For administrative units and administration
Inspectorate	To strengthen Enforcement
Human Capital & Resources	To enhance Human resource capacity

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P0701: General Administration, Planning and Support Services	534,211,387	542,013,008	867,984,556	316,337,481	332,154,355	348,762,073

P0702: Internal Administrative Services	235,109,952	106,602,807	263,996,628	987,909,908	1,037,305,403	1,089,170,674
P0703: Intergovernmental & County Corporation Services	-	-	-	491,200,000	515,760,000	541,548,000
Total Expenditure	769,321,339	648,615,815	1,131,981,184	1,795,447,389	1,885,219,758	1,979,480,746

5088 PUBLIC SERVICE, COUNTY ADMINISTRATION & PARTICIPATORY DEVELOPMENT, OFFICE OF THE GOVERNOR							
		<i>Approved Budget</i>	<i>Actual Expenditure</i>	<i>Baseline</i>	<i>Approved Estimates</i>	<i>Projected</i>	<i>Estimates</i>
	<i>Economic Classification</i>	<i>2023/2024</i>	<i>2023/2024</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>
	Recurrent Expenditure	693,611,387	640,526,024	929,355,184	1,714,359,908	1,800,077,903	1,890,081,799
21	Compensation of Employees	293,141,757	396,491,211	385,798,526	817,659,908	858,542,903	901,470,049
22	Goods and Services	281,469,630	177,483,263	443,556,658	367,200,000	385,560,000	404,838,000
26	Grants	9,000,000	75,000	-	429,500,000	450,975,000	473,523,750
27	Social Benefits	110,000,000	66,476,550	100,000,000	100,000,000	105,000,000	110,250,000
	Capital Expenditure	75,709,952	8,089,791	202,626,000	81,087,481	85,141,855	89,398,948
31	Acquisition of Non-Financial Assets	75,709,952	8,089,791	202,626,000	81,087,481	85,141,855	89,398,948
	Total Expenditure	769,321,339	648,615,815	1,131,981,184	1,795,447,389	1,885,219,758	1,979,480,746

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	293,141,757	396,491,211	385,798,526	817,659,908	45.54
Operations & Maintenance	476,179,582	252,124,604	701,182,658	590,100,000	32.87
Development	-	-	45,000,000	387,687,481	21.59
Total	769,321,339	648,615,815	1,131,981,184	1,795,447,389	100

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

P0701: General Administration, Planning and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP070101: General Administration, Planning and Support Services	253,219,650	499,741,768	662,886,556	214,187,481	224,896,855	236,141,698
SP070102: Disaster Management	700,000	-	500,000	24,100,000	25,305,000	26,570,250
SP070103 : Liason, Partnership and Investment	26,950,000	19,710,011	24,320,000	30,450,000	31,972,500	33,571,125
SP070104 : Development and Management of County Administrative structures	244,341,737	19,751,144	170,748,000	20,000,000	21,000,000	22,050,000
SP070105 : County Inspectorate / Coordination services	9,000,000	2,810,085	9,530,000	27,600,000	28,980,000	30,429,000
Total Programme Expenditure	534,211,387	542,013,008	867,984,556	316,337,481	332,154,355	348,762,073

P0701: General Administration, Planning and Support Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	469,811,387	536,691,217	671,204,556	259,650,000	272,632,500	286,264,125
21	Compensation of Employees	293,141,757	396,491,211	385,798,526	-	-	-
22	Goods and Services	169,669,630	140,200,006	285,406,030	259,650,000	272,632,500	286,264,125
26	Grants	7,000,000	-	-	-	-	-
	Capital Expenditure	64,400,000	5,321,791	196,780,000	56,687,481	59,521,855	62,497,948
31	Acquisition of Non-Financial Assets	64,400,000	5,321,791	196,780,000	56,687,481	59,521,855	62,497,948
	Total Expenditure	534,211,387	542,013,008	867,984,556	316,337,481	332,154,355	348,762,073

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	293,141,757	396,491,211	385,798,526	-	-
Operations & Maintenance	241,069,630	145,521,797	437,186,030	281,150,000	89
Development	-	-	45,000,000	35,187,481	11
Total	534,211,387	542,013,008	867,984,556	316,337,481	100

P0702: Internal Administrative Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP070201: Delivery Unit	14,850,000	3,583,842	9,654,000	8,500,000	8,925,000	9,371,250
SP070202: County Communication Unit	23,709,952	9,865,378	17,500,000	20,000,000	21,000,000	22,050,000
SP070203: Protocol	11,400,000	3,386,140	8,495,840	14,000,000	14,700,000	15,435,000
SP070204 : Human Resource	152,200,000	79,492,567	161,826,788	925,059,908	971,312,903	1,019,878,549
SP070205 : County Attorney / Primary legislation	21,200,000	9,274,880	64,220,000	-	-	-
SP070206 : Public Affairs	11,750,000	1,000,000	2,300,000	20,350,000	21,367,500	22,435,875
Total Programme Expenditure	235,109,952	106,602,807	263,996,628	987,909,908	1,037,305,403	1,089,170,674

P0702: Internal Administrative Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	223,800,000	103,834,807	258,150,628	977,909,908	1,026,805,403	1,078,145,674
21	Compensation of Employees	-	-	-	817,659,908	858,542,903	901,470,049
22	Goods and Services	111,800,000	37,283,257	158,150,628	58,250,000	61,162,500	64,220,625
26	Grants	2,000,000	75,000	-	2,000,000	2,100,000	2,205,000
27	Social Benefits	110,000,000	66,476,550	100,000,000	100,000,000	105,000,000	110,250,000
	Capital Expenditure	11,309,952	2,768,000	5,846,000	10,000,000	10,500,000	11,025,000

31	Acquisition of Non-Financial Assets	11,309,952	2,768,000	5,846,000	10,000,000	10,500,000	11,025,000
	Total Expenditure	235,109,952	106,602,807	263,996,628	987,909,908	1,037,305,403	1,089,170,674

P0702: Internal Administrative Services	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	817,659,908	83
Operations & Maintenance	235,109,952	106,602,807	263,996,628	170,250,000	17
Development	-	-	-	-	-
Total	235,109,952	106,602,807	263,996,628	987,909,908	100

P0703: Intergovernmental & County Corporation Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SP070301 : Administration and Formulation of County policy (Deputy Governor)	-	-	-	33,500,000	35,175,000	36,933,750
SP070302 : Cabinet Affairs Office (CS)	-	-	-	30,200,000	31,710,000	33,295,500
SP070303 : Grant Management (KDSP II)	-	-	-	427,500,000	448,875,000	471,318,750
Total Programme Expenditure	-	-	-	491,200,000	515,760,000	541,548,000

P0703: Intergovernmental & County Corporation Services							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Recurrent Expenditure	-	-	-	476,800,000	500,640,000	525,672,000	
22 Goods and Services	-	-	-	49,300,000	51,765,000	54,353,250	
26 Grants	-	-	-	427,500,000	448,875,000	471,318,750	
Capital Expenditure	-	-	-	14,400,000	15,120,000	15,876,000	

31	Acquisition of Non-Financial Assets	-	-	-	14,400,000	15,120,000	15,876,000
	Total Expenditure	-	-	-	491,200,000	515,760,000	541,548,000

P0703: Intergovernmental & County Corporation Services	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2023/2024	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	-
Operations & Maintenance	-	-	-	138,700,000	28
Development	-	-	-	352,500,000	72
Total	-	-	-	491,200,000	100

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

P0701: General Administration, Planning and Support Services							
SP070101: General Administration, Planning and Support Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	189,219,650	494,919,977	585,606,556	160,000,000	168,000,000	176,400,000
21	Compensation of Employees	85,479,020	396,491,211	385,798,526	-	-	-
22	Goods and Services	103,740,630	98,428,766	199,808,030	160,000,000	168,000,000	176,400,000
	Capital Expenditure	64,000,000	4,821,791	77,280,000	54,187,481	56,896,855	59,741,698
31	Acquisition of Non-Financial Assets	64,000,000	4,821,791	77,280,000	54,187,481	56,896,855	59,741,698
	Total Expenditure	253,219,650	499,741,768	662,886,556	214,187,481	224,896,855	236,141,698

P0701: General Administration, Planning and Support Services							
SP070102: Disaster Management							

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	700,000	-	500,000	24,100,000	25,305,000	26,570,250
22	Goods and Services	700,000	-	500,000	24,100,000	25,305,000	26,570,250
	Total Expenditure	700,000	-	500,000	24,100,000	25,305,000	26,570,250

P0701: General Administration, Planning and Support Services							
SP070103 : Liason, Partnership and Investment							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	26,950,000	19,710,011	24,320,000	30,450,000	31,972,500	33,571,125
22	Goods and Services	26,950,000	19,710,011	24,320,000	30,450,000	31,972,500	33,571,125
	Total Expenditure	26,950,000	19,710,011	24,320,000	30,450,000	31,972,500	33,571,125

P0701: General Administration, Planning and Support Services							
SP070104 : Development and Management of County Administrative structures							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	244,341,737	19,751,144	52,248,000	20,000,000	21,000,000	22,050,000
21	Compensation of Employees	207,662,737	-	-	-	-	-
22	Goods and Services	29,679,000	19,751,144	52,248,000	20,000,000	21,000,000	22,050,000
26	Grants	7,000,000	-	-	-	-	-
	Capital Expenditure	-	-	118,500,000	-	-	-

31	Acquisition of Non-Financial Assets	-	-	118,500,000	-	-	-
	Total Expenditure	244,341,737	19,751,144	170,748,000	20,000,000	21,000,000	22,050,000

P0701: General Administration, Planning and Support Services							
SP070105 : County Inspectorate / Coordination services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	8,600,000	2,310,085	8,530,000	25,100,000	26,355,000	27,672,750
22	Goods and Services	8,600,000	2,310,085	8,530,000	25,100,000	26,355,000	27,672,750
	Capital Expenditure	400,000	500,000	1,000,000	2,500,000	2,625,000	2,756,250
31	Acquisition of Non-Financial Assets	400,000	500,000	1,000,000	2,500,000	2,625,000	2,756,250
	Total Expenditure	9,000,000	2,810,085	9,530,000	27,600,000	28,980,000	30,429,000

P0702: Internal Administrative Services							
SP070201: Delivery Unit							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	14,850,000	3,583,842	9,104,000	8,500,000	8,925,000	9,371,250
22	Goods and Services	14,850,000	3,583,842	9,104,000	8,500,000	8,925,000	9,371,250
	Capital Expenditure	-	-	550,000	-	-	-
31	Acquisition of Non-Financial Assets	-	-	550,000	-	-	-
	Total Expenditure	14,850,000	3,583,842	9,654,000	8,500,000	8,925,000	9,371,250

P0702: Internal Administrative Services							
SP070202: County Communication Unit							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028

	Recurrent Expenditure	16,800,000	8,367,378	15,500,000	10,000,000	10,500,000	11,025,000
22	Goods and Services	16,800,000	8,367,378	15,500,000	10,000,000	10,500,000	11,025,000
	Capital Expenditure	6,909,952	1,498,000	2,000,000	10,000,000	10,500,000	11,025,000
31	Acquisition of Non-Financial Assets	6,909,952	1,498,000	2,000,000	10,000,000	10,500,000	11,025,000
	Total Expenditure	23,709,952	9,865,378	17,500,000	20,000,000	21,000,000	22,050,000

P0702: Internal Administrative Services							
SP070203: Protocol							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	10,900,000	3,116,140	7,199,840	14,000,000	14,700,000	15,435,000
22	Goods and Services	10,900,000	3,116,140	7,199,840	14,000,000	14,700,000	15,435,000
	Capital Expenditure	500,000	270,000	1,296,000	-	-	-
31	Acquisition of Non-Financial Assets	500,000	270,000	1,296,000	-	-	-
	Total Expenditure	11,400,000	3,386,140	8,495,840	14,000,000	14,700,000	15,435,000

P0702: Internal Administrative Services							
SP070204 : Human Resource							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	149,300,000	78,492,567	159,826,788	925,059,908	971,312,903	1,019,878,549
21	Compensation of Employees	-	-	-	817,659,908	858,542,903	901,470,049
22	Goods and Services	37,300,000	11,941,017	59,826,788	5,400,000	5,670,000	5,953,500
26	Grants	2,000,000	75,000	-	2,000,000	2,100,000	2,205,000

27	Social Benefits	110,000,000	66,476,550	100,000,000	100,000,000	105,000,000	110,250,000
	Capital Expenditure	2,900,000	1,000,000	2,000,000	-	-	-
31	Acquisition of Non-Financial Assets	2,900,000	1,000,000	2,000,000	-	-	-
	Total Expenditure	152,200,000	79,492,567	161,826,788	925,059,908	971,312,903	1,019,878,549

P0702: Internal Administrative Services							
SP070205 : County Attorney / Primary legislation							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	21,200,000	9,274,880	64,220,000	-	-	-
22	Goods and Services	21,200,000	9,274,880	64,220,000	-	-	-
	Total Expenditure	21,200,000	9,274,880	64,220,000	-	-	-

P0702: Internal Administrative Services							
SP070206 : Public Affairs							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	10,750,000	1,000,000	2,300,000	20,350,000	21,367,500	22,435,875
22	Goods and Services	10,750,000	1,000,000	2,300,000	20,350,000	21,367,500	22,435,875
	Capital Expenditure	1,000,000	-	-	-	-	-
31	Acquisition of Non-Financial Assets	1,000,000	-	-	-	-	-
	Total Expenditure	11,750,000	1,000,000	2,300,000	20,350,000	21,367,500	22,435,875

P0703: Intergovernmental & County Corporation Services							
SP070301 : Administration and Formulation of County policy (Deputy Governor)							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates

	Economic Classification	2020/2021	2020/2021	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	27,500,000	28,875,000	30,318,750
22	Goods and Services	-	-	-	27,500,000	28,875,000	30,318,750
	Capital Expenditure	-	-	-	6,000,000	6,300,000	6,615,000
31	Acquisition of Non-Financial Assets	-	-	-	6,000,000	6,300,000	6,615,000
	Total Expenditure	-	-	-	33,500,000	35,175,000	36,933,750

P0703: Intergovernmental & County Corporation Services							
SP070302 : Cabinet Affairs Office (CS)							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	21,800,000	22,890,000	24,034,500
22	Goods and Services	-	-	-	21,800,000	22,890,000	24,034,500
	Capital Expenditure	-	-	-	8,400,000	8,820,000	9,261,000
31	Acquisition of Non-Financial Assets	-	-	-	8,400,000	8,820,000	9,261,000
	Total Expenditure	-	-	-	30,200,000	31,710,000	33,295,500

P0703: Intergovernmental & County Corporation Services							
SP070303 : Grant Management (KDSP II)							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	427,500,000	448,875,000	471,318,750
26	Grants	-	-	-	427,500,000	448,875,000	471,318,750
	Total Expenditure	-	-	-	427,500,000	448,875,000	471,318,750

Part I: Classification by Vote, Head and Item

Prog1	P0701: General Administration, Planning and Support Services						
P1SP1	SP070101: General Administration, Planning and Support Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	85,479,020	396,491,211	385,798,526	-	-	-
2110100	Basic Salaries Permanent Employees	85,479,020	396,491,211	385,798,526	-	-	-
2110101	Salaries & Wages - Civil Servants	85,479,020	396,491,211	385,798,526	-	-	-
2200000	Use of Goods and Services	103,740,630	98,428,766	199,808,030	160,000,000	168,000,000	176,400,000
2210200	Communication, Supplies and Services	950,000	390,000	536,000	500,000	525,000	551,250
2210201	Telephone Services	20,000	390,000	536,000	500,000	525,000	551,250
2210202	Internet Connections	930,000	-	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	19,039,827	27,141,739	34,480,000	22,000,000	23,100,000	24,255,000
2210301	Travel - Airline, Bus etc	2,000,000	8,222,395	10,000,000	10,000,000	10,500,000	11,025,000
2210302	Accommodation - Domestic Travel	5,399,197	3,646,110	5,700,000	10,000,000	10,500,000	11,025,000
2210303	Daily Subsistence Allowance	8,140,630	13,014,034	15,000,000	2,000,000	2,100,000	2,205,000
2210309	Field Allowance	3,500,000	2,259,200	3,780,000	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	19,500,000	29,758,246	47,500,000	40,500,000	42,525,000	44,651,250
2210401	Travel - Airline, Bus etc	10,000,000	24,557,513	40,000,000	30,000,000	31,500,000	33,075,000
2210402	Accommodation - international Travel	-	2,343,830	2,500,000	10,000,000	10,500,000	11,025,000
2210403	Daily Subsistence Allowance	9,500,000	2,856,903	5,000,000	-	-	-
2210404	Sundry Items (Airport Tax, taxis etc)	-	-	-	500,000	525,000	551,250
2210500	Printing, Advertising and Information Supplies and Services	6,300,000	3,314,320	10,832,000	6,000,000	6,300,000	6,615,000
2210502	Publishing & Printing services	3,000,000	2,400,000	6,400,000	4,000,000	4,200,000	4,410,000
2210503	Subscriptions - Newspaper & Magazines	100,000	-	216,000	-	-	-
2210504	Advertising & Publicity	3,000,000	914,320	3,000,000	2,000,000	2,100,000	2,205,000
2210505	Trade Shows & Exhibitions	200,000	-	1,216,000	-	-	-

2210600	Rental of Produced Assets	5,500,000	1,214,338	4,000,000	6,000,000	6,300,000	6,615,000
2210601	Rent of Vehicles	4,000,000	-	-	6,000,000	6,300,000	6,615,000
2210602	Rents & Rate Residential	1,500,000	-	-	-	-	-
2210604	Hire of Transport	-	1,214,338	4,000,000	-	-	-
2210800	Hospitality Supplies and Services	13,850,000	12,005,311	23,900,000	25,000,000	26,250,000	27,562,500
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	9,500,000	10,195,656	20,000,000	20,000,000	21,000,000	22,050,000
2210802	Board Committee, Conferences and Seminars	4,000,000	1,790,000	3,400,000	5,000,000	5,250,000	5,512,500
2210805	National Celebrations	350,000	19,655	500,000	-	-	-
2211000	Specialised Materials and Supplies	1,000,000	-	-	2,000,000	2,100,000	2,205,000
2211016	Purchase of Uniforms & Clothing -Staff	1,000,000	-	-	2,000,000	2,100,000	2,205,000
2211100	General Office Supplies and Services	5,000,000	4,370,000	11,000,000	19,000,000	19,950,000	20,947,500
2211101	General Office Supplies	3,000,000	3,469,000	9,000,000	15,000,000	15,750,000	16,537,500
2211102	Supplies and Accessories for Computers and Printers	2,000,000	901,000	2,000,000	4,000,000	4,200,000	4,410,000
2211200	Fuel, Oil and Lubricants	10,000,000	8,000,000	13,000,000	10,000,000	10,500,000	11,025,000
2211201	Refined Fuels and Lubricants for Transport	10,000,000	8,000,000	13,000,000	10,000,000	10,500,000	11,025,000
2211300	Other Operating Expenses	17,600,803	10,734,880	29,160,000	3,000,000	3,150,000	3,307,500
2211305	Contracted Guards & Cleaning Services	2,000,000	2,000,000	4,000,000	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	10,100,803	7,128,160	20,000,000	-	-	-
2211310	Contracted Professional Services	1,500,000	106,720	2,160,000	3,000,000	3,150,000	3,307,500
2211320	Committee Meetings	4,000,000	1,500,000	3,000,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	3,000,000	-	10,400,030	18,000,000	18,900,000	19,845,000
2220101	Maintenance Motor Vehicles	3,000,000	-	10,400,030	18,000,000	18,900,000	19,845,000
2220200	Routine Maintenance - Other Assets	2,000,000	1,499,932	15,000,000	8,000,000	8,400,000	8,820,000
2220205	Maintenance of Buildings and Stations Non-Residential	2,000,000	1,499,932	15,000,000	8,000,000	8,400,000	8,820,000

3100000	Acquisition of Non-Financial Assets	64,000,000	4,821,791	77,280,000	54,187,481	56,896,855	59,741,698
3110200	Construction of Buildings	45,000,000	-	45,000,000	-	-	-
3110201	Residential Buildings - including hostels	45,000,000	-	45,000,000	-	-	-
3110900	Purchase of Household Furniture/Institutional Equipment	15,900,000	4,343,861	23,000,000	5,000,000	5,250,000	5,512,500
3110901	Purchase of Household and Institutional Furniture and Fittings	10,900,000	2,472,539	20,000,000	5,000,000	5,250,000	5,512,500
3110902	Purchase of Household and Institutional Appliances	5,000,000	1,871,322	3,000,000	-	-	-
3111000	Purchase of Office Furniture/General Equipment	2,100,000	477,930	3,160,000	14,000,000	14,700,000	15,435,000
3111001	Purchase of Office Furniture/General Equipment	-	-	-	6,000,000	6,300,000	6,615,000
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	-	8,000,000	8,400,000	8,820,000
3111004	Purchase of Exchanges and other Communication Equipment	500,000	-	540,000	-	-	-
3111005	Purchase of Photocopiers	700,000	-	1,000,000	-	-	-
3111009	Purchase of other Office Equipment	900,000	477,930	1,620,000	-	-	-
3111100	Specialised Plant, Equipment and Machinery	1,000,000	-	6,120,000	-	-	-
3111111	Purchase of ICT Networking and Communication Equipment	1,000,000	-	6,120,000	-	-	-
3111500	Rehabilitation of Civil Works	-	-	-	35,187,481	36,946,855	38,794,198
3111504	Other infrastructure and Civil Works	-	-	-	35,187,481	36,946,855	38,794,198

Prog1	P0701: General Administration, Planning and Support Services						
P1SP2	SP070102: Disaster Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	700,000	-	500,000	24,100,000	25,305,000	26,570,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	300,000	-	500,000	1,600,000	1,680,000	1,764,000

2210301	Travel - Airline, Bus etc	300,000	-	500,000	300,000	315,000	330,750
2210303	Daily Subsistence Allowance	-	-	-	500,000	525,000	551,250
2210309	Field Allowance	-	-	-	800,000	840,000	882,000
2210600	Rental of Produced Assets	-	-	-	16,000,000	16,800,000	17,640,000
2210606	Hire of Equipment & Machinery	-	-	-	16,000,000	16,800,000	17,640,000
2210800	Hospitality Supplies and Services	400,000	-	-	2,000,000	2,100,000	2,205,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	400,000	-	-	2,000,000	2,100,000	2,205,000
2211100	General Office Supplies and Services	-	-	-	2,000,000	2,100,000	2,205,000
2211101	General Office Supplies	-	-	-	2,000,000	2,100,000	2,205,000
2211200	Fuel, Oil and Lubricants	-	-	-	1,000,000	1,050,000	1,102,500
2211201	Refined Fuels and Lubricants for Transport	-	-	-	1,000,000	1,050,000	1,102,500
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	1,500,000	1,575,000	1,653,750
2220101	Maintenance Motor Vehicles	-	-	-	1,500,000	1,575,000	1,653,750

Prog1	P0701: General Administration, Planning and Support Services						
P1SP3	SP070103 : Liason, Partnership and Investment						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	26,950,000	19,710,011	24,320,000	30,450,000	31,972,500	33,571,125
2210200	Communication, Supplies and Services	100,000	-	-	-	-	-
2210201	Telephone Services	100,000	-	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	4,000,000	3,000,000	3,000,000	4,000,000	4,200,000	4,410,000
2210301	Travel - Airline, Bus etc	1,000,000	1,000,000	1,000,000	1,000,000	1,050,000	1,102,500
2210302	Accommodation - Domestic Travel	1,000,000	1,000,000	1,000,000	1,000,000	1,050,000	1,102,500
2210303	Daily Subsistence Allowance	1,000,000	1,000,000	1,000,000	1,000,000	1,050,000	1,102,500
2210309	Field Allowance	1,000,000	-	-	1,000,000	1,050,000	1,102,500
2210400	Foreign Travel, Subsistence and other Transportation Costs	3,500,000	-	1,500,000	2,200,000	2,310,000	2,425,500

2210401	Travel - Airline, Bus etc	1,500,000	-	1,500,000	1,000,000	1,050,000	1,102,500
2210402	Accommodation - international Travel	-	-	-	1,000,000	1,050,000	1,102,500
2210403	Daily Subsistence Allowance	2,000,000	-	-	-	-	-
2210404	Sundry Items (Airport Tax, taxis etc)	-	-	-	200,000	210,000	220,500
2210600	Rental of Produced Assets	7,000,000	10,315,578	11,000,000	8,000,000	8,400,000	8,820,000
2210602	Rents & Rate Residential	-	-	-	8,000,000	8,400,000	8,820,000
2210603	Rents & Rate Non-Residential	7,000,000	10,315,578	11,000,000	-	-	-
2210800	Hospitality Supplies and Services	5,500,000	2,000,000	2,000,000	4,000,000	4,200,000	4,410,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	5,500,000	2,000,000	2,000,000	4,000,000	4,200,000	4,410,000
2211100	General Office Supplies and Services	850,000	398,886	1,320,000	1,000,000	1,050,000	1,102,500
2211101	General Office Supplies	850,000	398,886	1,320,000	1,000,000	1,050,000	1,102,500
2211200	Fuel, Oil and Lubricants	1,500,000	1,500,000	1,500,000	1,000,000	1,050,000	1,102,500
2211201	Refined Fuels and Lubricants for Transport	1,500,000	1,500,000	1,500,000	1,000,000	1,050,000	1,102,500
2211300	Other Operating Expenses	1,500,000	2,495,547	2,500,000	9,000,000	9,450,000	9,922,500
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	5,000,000	5,250,000	5,512,500
2211310	Contracted Professional Services	1,500,000	2,495,547	2,500,000	4,000,000	4,200,000	4,410,000
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	3,000,000	-	1,500,000	1,250,000	1,312,500	1,378,125
2220101	Maintenance Motor Vehicles	3,000,000	-	1,500,000	1,250,000	1,312,500	1,378,125

Prog1	P0701: General Administration, Planning and Support Services						
P1SP4	SP070104 : Development and Management of County Administrative structures						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	207,662,737	-	-	-	-	-
2110100	Basic Salaries Permanent Employees	207,662,737	-	-	-	-	-
2110101	Salaries & Wages - Civil Servants	207,662,737	-	-	-	-	-
2200000	Use of Goods and Services	29,679,000	19,751,144	52,248,000	20,000,000	21,000,000	22,050,000

2210100	Utilities Supplies and Services	300,000	-	120,000	-	-	-
2210101	Electricity	150,000	-	120,000	-	-	-
2210102	Water & Sewerage	150,000	-	-	-	-	-
2210200	Communication, Supplies and Services	100,000	-	868,000	-	-	-
2210201	Telephone Services	100,000	-	868,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	6,000,000	5,969,950	10,000,000	1,500,000	1,575,000	1,653,750
2210301	Travel - Airline, Bus etc	-	-	-	500,000	525,000	551,250
2210302	Accommodation - Domestic Travel	-	-	-	1,000,000	1,050,000	1,102,500
2210303	Daily Subsistence Allowance	5,000,000	3,098,250	5,000,000	-	-	-
2210309	Field Allowance	1,000,000	2,871,700	5,000,000	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	3,210,000	450,000	1,000,000	-	-	-
2210502	Publishing & Printing services	3,210,000	450,000	1,000,000	-	-	-
2210600	Rental of Produced Assets	1,280,000	-	900,000	2,000,000	2,100,000	2,205,000
2210603	Rents & Rate Non-Residential	1,080,000	-	-	2,000,000	2,100,000	2,205,000
2210604	Hire of Transport	200,000	-	900,000	-	-	-
2210800	Hospitality Supplies and Services	4,400,000	4,982,998	12,660,000	6,500,000	6,825,000	7,166,250
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	4,000,000	4,355,413	11,700,000	6,000,000	6,300,000	6,615,000
2210802	Board Committee, Conferences and Seminars	-	-	-	500,000	525,000	551,250
2210805	National Celebrations	400,000	627,585	960,000	-	-	-
2211000	Specialised Materials and Supplies	4,500,000	2,997,092	3,000,000	-	-	-
2211004	Fungicides, Insecticides and Sprays	3,000,000	2,997,092	3,000,000	-	-	-
2211016	Purchase of Uniforms & Clothing -Staff	1,500,000	-	-	-	-	-
2211100	General Office Supplies and Services	500,000	-	900,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	500,000	-	900,000	-	-	-
2211200	Fuel, Oil and Lubricants	4,800,000	835,720	1,800,000	3,000,000	3,150,000	3,307,500

2211201	Refined Fuels and Lubricants for Transport	4,800,000	835,720	1,800,000	3,000,000	3,150,000	3,307,500
2211300	Other Operating Expenses	3,000,000	4,149,000	19,000,000	-	-	-
2211320	Committee Meetings	3,000,000	4,149,000	19,000,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,589,000	366,384	2,000,000	3,000,000	3,150,000	3,307,500
2220101	Maintenance Motor Vehicles	1,589,000	366,384	2,000,000	3,000,000	3,150,000	3,307,500
2220200	Routine Maintenance - Other Assets	-	-	-	4,000,000	4,200,000	4,410,000
2220205	Maintenance of Buildings and Stations Non-Residential	-	-	-	4,000,000	4,200,000	4,410,000
2600000	Grants	7,000,000	-	-	-	-	-
2640500	Other Capital Grants and Transfers	7,000,000	-	-	-	-	-
2640503	Other Capital Grants and Transfers	7,000,000	-	-	-	-	-
3100000	Acquisition of Non-Financial Assets	-	-	118,500,000	-	-	-
3110500	Construction of Civil Works	-	-	118,500,000	-	-	-
3110504	Other Infrastructure and Civil Works	-	-	118,500,000	-	-	-

Prog1	P0701: General Administration, Planning and Support Services						
P1SP5	SP070105 : County Inspectorate / Coordination services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	8,600,000	2,310,085	8,530,000	25,100,000	26,355,000	27,672,750
2210200	Communication, Supplies and Services	100,000	-	30,000	-	-	-
2210201	Telephone Services	100,000	-	30,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	3,000,000	1,310,085	2,000,000	7,000,000	7,350,000	7,717,500
2210301	Travel - Airline, Bus etc	1,000,000	844,085	1,000,000	-	-	-
2210303	Daily Subsistence Allowance	2,000,000	466,000	1,000,000	1,000,000	1,050,000	1,102,500
2210309	Field Allowance	-	-	-	6,000,000	6,300,000	6,615,000
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	1,500,000	1,575,000	1,653,750
2210502	Publishing & Printing services	-	-	-	1,500,000	1,575,000	1,653,750

2210700	Training Expenses	-	-	-	1,000,000	1,050,000	1,102,500
2210711	Tuition Fees	-	-	-	1,000,000	1,050,000	1,102,500
2210800	Hospitality Supplies and Services	700,000	-	-	4,000,000	4,200,000	4,410,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	-	-	4,000,000	4,200,000	4,410,000
2210809	Board Allowances	700,000	-	-	-	-	-
2211000	Specialised Materials and Supplies	2,500,000	-	3,500,000	4,000,000	4,200,000	4,410,000
2211016	Purchase of Uniforms & Clothing -Staff	2,500,000	-	3,500,000	4,000,000	4,200,000	4,410,000
2211100	General Office Supplies and Services	800,000	-	1,500,000	6,000,000	6,300,000	6,615,000
2211101	General Office Supplies	500,000	-	1,000,000	6,000,000	6,300,000	6,615,000
2211102	Supplies and Accessories for Computers and Printers	300,000	-	500,000	-	-	-
2211200	Fuel, Oil and Lubricants	800,000	500,000	1,000,000	-	-	-
2211201	Refined Fuels and Lubricants for Transport	800,000	500,000	1,000,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	700,000	500,000	500,000	1,000,000	1,050,000	1,102,500
2220101	Maintenance Motor Vehicles	700,000	500,000	500,000	1,000,000	1,050,000	1,102,500
2220200	Routine Maintenance - Other Assets	-	-	-	600,000	630,000	661,500
2220202	Maintenance of Office Furniture & Equipment	-	-	-	600,000	630,000	661,500
3100000	Acquisition of Non-Financial Assets	400,000	500,000	1,000,000	2,500,000	2,625,000	2,756,250
3111000	Purchase of Office Furniture/General Equipment	400,000	500,000	1,000,000	2,500,000	2,625,000	2,756,250
3111001	Purchase of Office Furniture/General Equipment	-	-	-	2,500,000	2,625,000	2,756,250
3111002	Purchase of Computers, Printers and Other IT Equipment	400,000	500,000	1,000,000	-	-	-

Proq2	P0702: Internal Administrative Services						
P2SP1	SP070201: Delivery Unit						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	14,850,000	3,583,842	9,104,000	8,500,000	8,925,000	9,371,250

2210200	Communication, Supplies and Services	50,000	-	54,000	-	-	-
2210201	Telephone Services	50,000	-	54,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	4,100,000	966,900	1,900,000	1,500,000	1,575,000	1,653,750
2210301	Travel - Airline, Bus etc	1,200,000	-	150,000	500,000	525,000	551,250
2210302	Accommodation - Domestic Travel	1,500,000	19,600	250,000	500,000	525,000	551,250
2210303	Daily Subsistence Allowance	700,000	447,300	500,000	500,000	525,000	551,250
2210309	Field Allowance	700,000	500,000	1,000,000	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	1,700,000	-	-	-	-	-
2210401	Travel - Airline, Bus etc	700,000	-	-	-	-	-
2210403	Daily Subsistence Allowance	1,000,000	-	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	400,000	321,500	1,000,000	-	-	-
2210502	Publishing & Printing services	400,000	321,500	1,000,000	-	-	-
2210700	Training Expenses	1,000,000	-	-	-	-	-
2210703	Production and Printing of Training Materials	200,000	-	-	-	-	-
2210710	Accommodation	800,000	-	-	-	-	-
2210800	Hospitality Supplies and Services	4,000,000	844,000	1,500,000	4,000,000	4,200,000	4,410,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	4,000,000	344,000	500,000	4,000,000	4,200,000	4,410,000
2210802	Board Committee, Conferences and Seminars	-	500,000	1,000,000	-	-	-
2211100	General Office Supplies and Services	1,500,000	694,500	750,000	-	-	-
2211101	General Office Supplies	500,000	694,500	700,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	1,000,000	-	50,000	-	-	-
2211200	Fuel, Oil and Lubricants	400,000	500,000	500,000	-	-	-
2211201	Refined Fuels and Lubricants for Transport	400,000	500,000	500,000	-	-	-
2211300	Other Operating Expenses	1,200,000	-	3,000,000	3,000,000	3,150,000	3,307,500
2211310	Contracted Professional Services	1,200,000	-	3,000,000	3,000,000	3,150,000	3,307,500

2220100	Routine Maintenance - Vehicles and Other Transport Equipment	300,000	256,942	300,000	-	-	-
2220101	Maintenance Motor Vehicles	300,000	256,942	300,000	-	-	-
2220200	Routine Maintenance - Other Assets	200,000	-	100,000	-	-	-
2220210	Maintenance of Computers, Software and Networks	200,000	-	100,000	-	-	-
3100000	Acquisition of Non-Financial Assets	-	-	550,000	-	-	-
3111000	Purchase of Office Furniture/General Equipment	-	-	550,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	550,000	-	-	-

Prog2	P0702: Internal Administrative Services						
P2SP2	SP070202: County Communication Unit						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	16,800,000	8,367,378	15,500,000	10,000,000	10,500,000	11,025,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,000,000	2,295,195	5,000,000	1,000,000	1,050,000	1,102,500
2210301	Travel - Airline, Bus etc	1,000,000	726,145	2,000,000	500,000	525,000	551,250
2210302	Accommodation - Domestic Travel	500,000	229,250	1,000,000	500,000	525,000	551,250
2210303	Daily Subsistence Allowance	500,000	1,339,800	2,000,000	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	1,517,780	2,000,000	-	-	-
2210403	Daily Subsistence Allowance	-	1,517,780	2,000,000	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	6,100,000	1,540,963	4,000,000	4,000,000	4,200,000	4,410,000
2210502	Publishing & Printing services	2,500,000	1,540,963	2,000,000	2,000,000	2,100,000	2,205,000
2210504	Advertising & Publicity	3,500,000	-	1,500,000	2,000,000	2,100,000	2,205,000
2210505	Trade Shows & Exhibitions	100,000	-	500,000	-	-	-
2210600	Rental of Produced Assets	200,000	-	500,000	-	-	-
2210606	Hire of Equipment & Machinery	200,000	-	500,000	-	-	-
2210800	Hospitality Supplies and Services	2,500,000	800,000	1,000,000	2,500,000	2,625,000	2,756,250

2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	2,500,000	800,000	1,000,000	2,500,000	2,625,000	2,756,250
2211100	General Office Supplies and Services	500,000	-	-	1,000,000	1,050,000	1,102,500
2211101	General Office Supplies	-	-	-	1,000,000	1,050,000	1,102,500
2211102	Supplies and Accessories for Computers and Printers	500,000	-	-	-	-	-
2211200	Fuel, Oil and Lubricants	2,500,000	1,000,000	1,000,000	1,000,000	1,050,000	1,102,500
2211201	Refined Fuels and Lubricants for Transport	2,500,000	1,000,000	1,000,000	1,000,000	1,050,000	1,102,500
2211300	Other Operating Expenses	1,500,000	713,440	1,000,000	-	-	-
2211310	Contracted Professional Services	1,500,000	713,440	1,000,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,500,000	500,000	1,000,000	500,000	525,000	551,250
2220101	Maintenance Motor Vehicles	1,500,000	500,000	1,000,000	500,000	525,000	551,250
3100000	Acquisition of Non-Financial Assets	6,909,952	1,498,000	2,000,000	10,000,000	10,500,000	11,025,000
3111000	Purchase of Office Furniture/General Equipment	6,909,952	1,498,000	2,000,000	10,000,000	10,500,000	11,025,000
3111002	Purchase of Computers, Printers and Other IT Equipment	600,000	1,000,000	1,000,000	10,000,000	10,500,000	11,025,000
3111009	Purchase of other Office Equipment	6,309,952	498,000	1,000,000	-	-	-

Prog2	P0702: Internal Administrative Services						
P2SP3	SP070203: Protocol						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	10,900,000	3,116,140	7,199,840	14,000,000	14,700,000	15,435,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,500,000	750,500	2,200,000	2,400,000	2,520,000	2,646,000
2210301	Travel - Airline, Bus etc	1,000,000	-	1,200,000	800,000	840,000	882,000
2210302	Accommodation - Domestic Travel	1,500,000	750,500	1,000,000	800,000	840,000	882,000
2210303	Daily Subsistence Allowance	-	-	-	500,000	525,000	551,250
2210304	Sundry Items (Airport Tax, taxis etc)	-	-	-	300,000	315,000	330,750

2210400	Foreign Travel, Subsistence and other Transportation Costs	1,200,000	-	699,840	2,700,000	2,835,000	2,976,750
2210401	Travel - Airline, Bus etc	600,000	-	699,840	1,000,000	1,050,000	1,102,500
2210402	Accommodation - international Travel	-	-	-	1,000,000	1,050,000	1,102,500
2210403	Daily Subsistence Allowance	600,000	-	-	500,000	525,000	551,250
2210404	Sundry Items (Airport Tax, taxis etc)	-	-	-	200,000	210,000	220,500
2210600	Rental of Produced Assets	-	-	-	4,000,000	4,200,000	4,410,000
2210601	Rent of Vehicles	-	-	-	4,000,000	4,200,000	4,410,000
2210800	Hospitality Supplies and Services	3,100,000	959,000	1,000,000	2,000,000	2,100,000	2,205,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	2,500,000	959,000	1,000,000	2,000,000	2,100,000	2,205,000
2210802	Board Committee, Conferences and Seminars	600,000	-	-	-	-	-
2211000	Specialised Materials and Supplies	1,100,000	210,000	1,000,000	1,600,000	1,680,000	1,764,000
2211016	Purchase of Uniforms & Clothing -Staff	1,100,000	210,000	1,000,000	1,600,000	1,680,000	1,764,000
2211100	General Office Supplies and Services	800,000	-	800,000	-	-	-
2211101	General Office Supplies	500,000	-	500,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	300,000	-	300,000	-	-	-
2211200	Fuel, Oil and Lubricants	1,500,000	1,000,000	1,000,000	800,000	840,000	882,000
2211201	Refined Fuels and Lubricants for Transport	1,500,000	1,000,000	1,000,000	800,000	840,000	882,000
2211300	Other Operating Expenses	200,000	-	-	-	-	-
2211399	Other Operating Expenses	200,000	-	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	500,000	196,640	500,000	500,000	525,000	551,250
2220101	Maintenance Motor Vehicles	500,000	196,640	500,000	500,000	525,000	551,250
3100000	Acquisition of Non-Financial Assets	500,000	270,000	1,296,000	-	-	-
3111000	Purchase of Office Furniture/General Equipment	500,000	270,000	1,296,000	-	-	-
3111001	Purchase of Office Furniture/General Equipment	500,000	270,000	540,000	-	-	-

3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	756,000	-	-	-

Prog2	P0702: Internal Administrative Services						
P2SP4	SP070204 : Human Resource						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	-	-	-	817,659,908	858,542,903	901,470,049
2110100	Basic Salaries Permanent Employees	-	-	-	817,659,908	858,542,903	901,470,049
2110101	Salaries & Wages - Civil Servants	-	-	-	817,659,908	858,542,903	901,470,049
2200000	Use of Goods and Services	37,300,000	11,941,017	59,826,788	5,400,000	5,670,000	5,953,500
2210200	Communication, Supplies and Services	700,000	-	742,000	-	-	-
2210201	Telephone Services	700,000	-	742,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	3,500,000	1,767,875	3,500,000	1,400,000	1,470,000	1,543,500
2210301	Travel - Airline, Bus etc	900,000	197,475	1,000,000	400,000	420,000	441,000
2210302	Accommodation - Domestic Travel	900,000	1,570,400	2,000,000	1,000,000	1,050,000	1,102,500
2210303	Daily Subsistence Allowance	1,400,000	-	-	-	-	-
2210309	Field Allowance	300,000	-	500,000	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	1,000,000	-	500,000	-	-	-
2210401	Travel - Airline, Bus etc	450,000	-	500,000	-	-	-
2210403	Daily Subsistence Allowance	550,000	-	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	1,200,000	63,240	1,100,000	-	-	-
2210502	Publishing & Printing services	300,000	45,000	600,000	-	-	-
2210504	Advertising & Publicity	900,000	18,240	500,000	-	-	-
2210700	Training Expenses	21,970,000	7,023,388	20,000,000	2,000,000	2,100,000	2,205,000
2210799	Training Expenses-Other	21,970,000	7,023,388	20,000,000	2,000,000	2,100,000	2,205,000
2210800	Hospitality Supplies and Services	1,600,000	2,392,294	3,400,000	500,000	525,000	551,250

2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	200,000	1,692,294	2,000,000	500,000	525,000	551,250
2210802	Board Committee, Conferences and Seminars	1,400,000	700,000	1,400,000	-	-	-
2211100	General Office Supplies and Services	3,530,000	653,500	1,500,000	1,000,000	1,050,000	1,102,500
2211101	General Office Supplies	1,800,000	-	-	1,000,000	1,050,000	1,102,500
2211102	Supplies and Accessories for Computers and Printers	1,530,000	653,500	1,500,000	-	-	-
2211103	Sanitary and Cleaning Materials Supplies	200,000	-	-	-	-	-
2211200	Fuel, Oil and Lubricants	-	-	-	500,000	525,000	551,250
2211201	Refined Fuels and Lubricants for Transport	-	-	-	500,000	525,000	551,250
2211300	Other Operating Expenses	3,100,000	40,720	28,584,788	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	100,000	40,720	105,000	-	-	-
2211310	Contracted Professional Services	3,000,000	-	28,479,788	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	500,000	-	-	-	-	-
2220101	Maintenance Motor Vehicles	500,000	-	-	-	-	-
2220200	Routine Maintenance - Other Assets	200,000	-	500,000	-	-	-
2220202	Maintenance of Office Furniture & Equipment	200,000	-	500,000	-	-	-
2600000	Grants	2,000,000	75,000	-	2,000,000	2,100,000	2,205,000
2640400	Other Current Transfers, Grants and Subsidies	2,000,000	75,000	-	2,000,000	2,100,000	2,205,000
2640403	Burial Grants for Destitutes	2,000,000	75,000	-	2,000,000	2,100,000	2,205,000
2700000	Social Benefits	110,000,000	66,476,550	100,000,000	100,000,000	105,000,000	110,250,000
2710100	Government Pension/Retirement Benefits	110,000,000	66,476,550	100,000,000	100,000,000	105,000,000	110,250,000
2710102	Gratuity - Civil Servants	110,000,000	66,476,550	100,000,000	100,000,000	105,000,000	110,250,000
3100000	Acquisition of Non-Financial Assets	2,900,000	1,000,000	2,000,000	-	-	-
3111000	Purchase of Office Furniture/General Equipment	2,900,000	1,000,000	2,000,000	-	-	-

3111001	Purchase of Office Furniture/General Equipment	950,000	500,000	1,000,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	1,950,000	500,000	1,000,000	-	-	-

Prog2	P0702: Internal Administrative Services						
P2SP5	SP070205 : County Attorney / Primary legislation						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	21,200,000	9,274,880	64,220,000	-	-	-
2210200	Communication, Supplies and Services	100,000	15,000	20,000	-	-	-
2210201	Telephone Services	100,000	15,000	20,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,800,000	1,399,880	4,400,000	-	-	-
2210301	Travel - Airline, Bus etc	300,000	279,880	700,000	-	-	-
2210302	Accommodation - Domestic Travel	1,500,000	34,600	200,000	-	-	-
2210303	Daily Subsistence Allowance	1,000,000	1,085,400	3,500,000	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	1,500,000	-	-	-	-	-
2210401	Travel - Airline, Bus etc	1,500,000	-	-	-	-	-
2210800	Hospitality Supplies and Services	400,000	360,000	400,000	-	-	-
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	400,000	360,000	400,000	-	-	-
2211100	General Office Supplies and Services	900,000	-	3,900,000	-	-	-
2211101	General Office Supplies	600,000	-	3,900,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	300,000	-	-	-	-	-
2211300	Other Operating Expenses	15,000,000	7,500,000	55,000,000	-	-	-
2211308	Legal Fees, Arbitration and Compensation Payments	15,000,000	7,500,000	55,000,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	500,000	-	500,000	-	-	-
2220101	Maintenance Motor Vehicles	500,000	-	500,000	-	-	-

Prog2	P0702: Internal Administrative Services						
P2SP6	SP070206 : Public Affairs						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	10,750,000	1,000,000	2,300,000	20,350,000	21,367,500	22,435,875
2210200	Communication, Supplies and Services	100,000	-	-	-	-	-
2210201	Telephone Services	100,000	-	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,750,000	-	-	1,700,000	1,785,000	1,874,250
2210301	Travel - Airline, Bus etc	250,000	-	-	500,000	525,000	551,250
2210302	Accommodation - Domestic Travel	500,000	-	-	1,000,000	1,050,000	1,102,500
2210303	Daily Subsistence Allowance	1,000,000	-	-	-	-	-
2210304	Sundry Items (Airport Tax, taxis etc)	-	-	-	200,000	210,000	220,500
2210400	Foreign Travel, Subsistence and other Transportation Costs	500,000	-	-	-	-	-
2210401	Travel - Airline, Bus etc	250,000	-	-	-	-	-
2210403	Daily Subsistence Allowance	250,000	-	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	3,500,000	-	1,000,000	5,000,000	5,250,000	5,512,500
2210502	Publishing & Printing services	2,500,000	-	-	3,500,000	3,675,000	3,858,750
2210504	Advertising & Publicity	1,000,000	-	1,000,000	1,500,000	1,575,000	1,653,750
2210800	Hospitality Supplies and Services	3,500,000	1,000,000	1,000,000	10,000,000	10,500,000	11,025,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	500,000	1,000,000	1,000,000	10,000,000	10,500,000	11,025,000
2210802	Board Committee, Conferences and Seminars	3,000,000	-	-	-	-	-
2211100	General Office Supplies and Services	700,000	-	300,000	-	-	-
2211101	General Office Supplies	400,000	-	-	-	-	-
2211102	Supplies and Accessories for Computers and Printers	300,000	-	300,000	-	-	-
2211200	Fuel, Oil and Lubricants	400,000	-	-	500,000	525,000	551,250

2211201	Refined Fuels and Lubricants for Transport	400,000	-	-	500,000	525,000	551,250
2211300	Other Operating Expenses	-	-	-	2,000,000	2,100,000	2,205,000
2211310	Contracted Professional Services	-	-	-	2,000,000	2,100,000	2,205,000
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	300,000	-	-	1,000,000	1,050,000	1,102,500
2220101	Maintenance Motor Vehicles	300,000	-	-	1,000,000	1,050,000	1,102,500
2220200	Routine Maintenance - Other Assets	-	-	-	150,000	157,500	165,375
2220204	Maintenance of Buildings Residential	-	-	-	150,000	157,500	165,375
3100000	Acquisition of Non-Financial Assets	1,000,000	-	-	-	-	-
3111000	Purchase of Office Furniture/General Equipment	1,000,000	-	-	-	-	-
3111001	Purchase of Office Furniture/General Equipment	500,000	-	-	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	500,000	-	-	-	-	-

Prog3	P0703: Intergovernmental & County Corporation Services						
P3SP1	SP070301 : Administration and Formulation of County policy (Deputy Governor)						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	27,500,000	28,875,000	30,318,750
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	6,000,000	6,300,000	6,615,000
2210301	Travel - Airline, Bus etc	-	-	-	1,000,000	1,050,000	1,102,500
2210302	Accommodation - Domestic Travel	-	-	-	2,000,000	2,100,000	2,205,000
2210303	Daily Subsistence Allowance	-	-	-	1,000,000	1,050,000	1,102,500
2210309	Field Allowance	-	-	-	2,000,000	2,100,000	2,205,000
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	3,000,000	3,150,000	3,307,500
2210401	Travel - Airline, Bus etc	-	-	-	1,500,000	1,575,000	1,653,750
2210402	Accommodation - international Travel	-	-	-	1,000,000	1,050,000	1,102,500
2210403	Daily Subsistence Allowance	-	-	-	500,000	525,000	551,250

2210800	Hospitality Supplies and Services	-	-	-	4,000,000	4,200,000	4,410,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	-	-	2,000,000	2,100,000	2,205,000
2210802	Board Committee, Conferences and Seminars	-	-	-	2,000,000	2,100,000	2,205,000
2211100	General Office Supplies and Services	-	-	-	1,000,000	1,050,000	1,102,500
2211101	General Office Supplies	-	-	-	1,000,000	1,050,000	1,102,500
2211200	Fuel, Oil and Lubricants	-	-	-	1,500,000	1,575,000	1,653,750
2211201	Refined Fuels and Lubricants for Transport	-	-	-	1,500,000	1,575,000	1,653,750
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	2,000,000	2,100,000	2,205,000
2220101	Maintenance Motor Vehicles	-	-	-	2,000,000	2,100,000	2,205,000
2220200	Routine Maintenance - Other Assets	-	-	-	10,000,000	10,500,000	11,025,000
2220204	Maintenance of Buildings Residential	-	-	-	10,000,000	10,500,000	11,025,000
3100000	Acquisition of Non-Financial Assets	-	-	-	6,000,000	6,300,000	6,615,000
3110300	Refurbishment of Buildings	-	-	-	3,000,000	3,150,000	3,307,500
3110302	Refurbishment of Non-Residential Buildings (offices, schools, hospitals etc)	-	-	-	3,000,000	3,150,000	3,307,500
3110900	Purchase of Household Furniture/Institutional Equipment	-	-	-	3,000,000	3,150,000	3,307,500
3110901	Purchase of Household and Institutional Furniture and Fittings	-	-	-	3,000,000	3,150,000	3,307,500

Prog3	P0703: Intergovernmental & County Corporation Services						
P3SP2	SP070302 : Cabinet Affairs Office (CS)						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	21,800,000	22,890,000	24,034,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	7,100,000	7,455,000	7,827,750
2210301	Travel - Airline, Bus etc	-	-	-	2,600,000	2,730,000	2,866,500
2210302	Accommodation - Domestic Travel	-	-	-	3,000,000	3,150,000	3,307,500

2210303	Daily Subsistence Allowance	-	-	-	500,000	525,000	551,250
2210309	Field Allowance	-	-	-	1,000,000	1,050,000	1,102,500
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	2,000,000	2,100,000	2,205,000
2210401	Travel - Airline, Bus etc	-	-	-	1,000,000	1,050,000	1,102,500
2210402	Accommodation - international Travel	-	-	-	1,000,000	1,050,000	1,102,500
2210600	Rental of Produced Assets	-	-	-	1,500,000	1,575,000	1,653,750
2210601	Rent of Vehicles	-	-	-	1,500,000	1,575,000	1,653,750
2210800	Hospitality Supplies and Services	-	-	-	3,200,000	3,360,000	3,528,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	-	-	2,200,000	2,310,000	2,425,500
2210802	Board Committee, Conferences and Seminars	-	-	-	1,000,000	1,050,000	1,102,500
2211100	General Office Supplies and Services	-	-	-	1,000,000	1,050,000	1,102,500
2211101	General Office Supplies	-	-	-	1,000,000	1,050,000	1,102,500
2211200	Fuel, Oil and Lubricants	-	-	-	2,000,000	2,100,000	2,205,000
2211201	Refined Fuels and Lubricants for Transport	-	-	-	2,000,000	2,100,000	2,205,000
2220200	Routine Maintenance - Other Assets	-	-	-	5,000,000	5,250,000	5,512,500
2220205	Maintenance of Buildings and Stations Non-Residential	-	-	-	5,000,000	5,250,000	5,512,500
3100000	Acquisition of Non-Financial Assets	-	-	-	8,400,000	8,820,000	9,261,000
3111000	Purchase of Office Furniture/General Equipment	-	-	-	8,400,000	8,820,000	9,261,000
3111001	Purchase of Office Furniture/General Equipment	-	-	-	3,800,000	3,990,000	4,189,500
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	-	2,000,000	2,100,000	2,205,000
3111005	Purchase of Photocopiers	-	-	-	2,600,000	2,730,000	2,866,500

Prog3	P0703: Intergovernmental & County Corporation Services						
P3SP3	SP070303 : Grant Management (KDSP II)						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2600000	Grants	-	-	-	427,500,000	448,875,000	471,318,750

2640400	Other Current Transfers, Grants and Subsidies	-	-	-	75,000,000	78,750,000	82,687,500
2640499	Other Current Transfers	-	-	-	75,000,000	78,750,000	82,687,500
2640500	Other Capital Grants and Transfers	-	-	-	352,500,000	370,125,000	388,631,250
2640503	Other Capital Grants and Transfers	-	-	-	352,500,000	370,125,000	388,631,250

List of Development Projects

S/No.	Project Description	Ward	Total Amount
1	Construction of ward offices	Countywide	35,187,481
2	Other Capital Grants and Transfers	HQS	352,500,000
	Total Amount		387,687,481

14. OFFICE OF THE COUNTY ATTORNEY

Part A: Vision

To be a beacon of excellence in the provision of legal services, fostering a just, accountable, and prosperous county governed by the rule of law.

Part B: Mission

To provide innovative, timely, and sound legal advice and representation to the County Government, to safeguard the public interest, and to ensure the county's legislative and administrative frameworks are in strict adherence to the Constitution of Kenya.

Direction of the Office: The Office of the County Attorney is positioned as a cornerstone of good governance within the county structure. Its direction is guided by the following key principles and functions:

- **Principal Legal Advisor:** The office serves as the primary source of legal counsel to the County Government, including the Governor and the County Executive Committee. The office also provides legal guidance to various county departments, agencies, and public entities within the city and county.
- **Litigation and Representation:** It represents the county in all legal proceedings, except for criminal matters, safeguarding the county's interests in court and other legal forums.
- **Legislative Drafting:** The office is central to the legislative process, responsible for drafting, vetting, and interpreting county laws and agreements.
- **Upholding the Rule of Law:** A core function is to ensure that all county operations and decisions comply with the Constitution and other laws. This involves promoting transparency, accountability, and public participation.
- **Gatekeeper of Good Governance:** By ensuring legal and constitutional compliance, the Office of the County Attorney acts as a safeguard against unlawful actions and promotes ethical conduct within the county administration.

The transition from "County Law Office" to "**The Office of the County Attorney**" is formally established by **The Office of the County Attorney Act, 2020**. This Act provides the legal framework for the establishment, functions, and powers of the office in each of the 47 counties.

Here's the justification in line with the Act:

- **Standardization and Uniformity:** The Act creates a standardized and uniform designation for the principal legal office in all counties, ensuring consistency across the country.
- **Elevated Status and Authority:** By establishing the "Office of the County Attorney" through an Act of Parliament, the law gives the office a higher legal status and greater authority. The County Attorney now holds the rank of a member of the County Executive Committee.
- **Clarity of Role and Function:** The name "Office of the County Attorney" more accurately reflects the role of the office as the primary legal representative and advisor to the County Government, led by a designated County Attorney.
- **Alignment with Constitutional Principles:** The Act aligns the structure of the county legal department with the principles of devolved government as outlined in the Constitution of Kenya, 2010 and in particular The Office of the County Attorney Act (2020). It ensures that the county's legal affairs are managed by an office specifically mandated and empowered for that purpose.

In essence, the change is not merely cosmetic; it is a substantive legal reform that strengthens the role of the county's chief legal officer and solidifies the legal and governance framework at the county level.

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

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
Programme Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P01: General Administration, Planning and Support Services	-	-	-	221,150,000	232,193,000	246,124,580
Total Expenditure	-	-	-	221,150,000	234,419,000	248,484,140

Ahero-Awasi Municipality							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
	Economic Classification	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	-	221,150,000	234,419,000	248,484,140
21	Compensation of Employees	-	-	-	-	-	-
22	Goods and Services	-	-	-	221,150,000	234,419,000	248,484,140
	Capital Expenditure	-	-	-	5,000,000	5,300,000	5,618,000
31	Acquisition of Non-Financial Assets	-	-	-	5,000,000	5,300,000	5,618,000
	Total Expenditure	-	-	0	221,150,000	239,719,000	254,102,140

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2022/2023	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	-	0%
Operations & Maintenance	-	-		221,150,000	100%
Development	-	-	-	-	0%
Total	-	-	-	221,150,000	100%

Part D: Classification by Vote, Head and Item

Prog1	P01: General Administration, Planning and Support Services						
P1SP1	SP0101: Administration and Planning Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
<i>Code</i>	<i>Item Description</i>	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2200000	Use of Goods and Services	-	-	-	221,150,000	226,893,000	240,506,580
2210200	Communication Supplies & Services	-	-	-	250,000	212,000	224,720
2210201	Telephone Services				200,000	212,000	224,720
2210203	Courier & Postal Services				50,000	53,000	56,180
2210300	Domestic Travel and Subsistence	-	-	-	5,050,000	5,300,000	5,618,000
2210301	Travel - Airline, Bus etc-Local				1,000,000	1,060,000	1,123,600
2210302	Accommodation -Domestic Travel				2,000,000	2,120,000	2,247,200
2210304	Sundry Items (Airport Tax, taxis etc)				50,000	53,000	56,180
2210309	Field Allowance				2,000,000	2,120,000	2,247,200
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	2,000,000	1,060,000	1,123,600
2210401	Travel - Airline, Bus etc				1,000,000	1,060,000	1,123,600
2210402	Accommodation - international Travel				1,000,000	1,060,000	1,123,600
2210500	Printing, Advertising, Information Supplies and Services	-	-	-	1,000,000	1,060,000	1,123,600
2210502	Publishing & Printing services				500,000	530,000	561,800
2210503	Subscriptions - Newspaper & Magazines				500,000	530,000	561,800

2210700	Training Expenses				1,000,000	1,060,000	1,123,600
2210711	Tuition Fees				1,000,000	1,060,000	1,123,600
2210800	Hospitality Supplies and Services	-	-	-	2,000,000	2,120,000	2,247,200
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks				2,000,000	2,120,000	2,247,200
2211100	General Office Supplies and Services	-	-	-	2,500,000	2,650,000	2,809,000
2211101	General Office Supplies				2,000,000	2,120,000	2,247,200
2211102	Supplies and Accessories for Computers and Printers				500,000	530,000	561,800
2211200	Fuel, Oil and Lubricants	-	-	-	1,000,000	1,060,000	1,123,600
2211201	Refined Fuels and Lubricants for Transport				1,000,000	1,060,000	1,123,600
2211300	Other Operating Expenses	-	-	-	200,850,000	212,901,000	225,675,060
2211306	Membership fees & subscription				850,000	901,000	955,060
2211308	Legal Dues/fees, Arbitration and Compensation Payments				200,000,000	212,000,000	224,720,000
2220100	Route Maintenance - Vehicles and Other Transport Equipment	-	-	-	500,000	530,000	561,800
2220101	Maintenance Motor Vehicles				500,000	530,000	561,800
3100000	Acquisition of Non-Financial Assets	-	-	-	5,000,000	5,300,000	5,618,000
3110000	Acquisition of Fixed Capital Assets	-	-	-	5,000,000	5,300,000	5,618,000
3111000	Purchase of Office Furniture & General Equipment	-	-	-	5,000,000	5,300,000	5,618,000
3111001	Purchase of Office Furniture/General Equipment				2,000,000	2,120,000	2,247,200
3111002	Purchase of Computers, Printers and Other IT Equipment				3,000,000	3,180,000	3,370,800

15. **AHERO-AWASI MUNICIPALITY**

Part A: Vision

To be a leading Municipality in the planning & provision of efficient, sustainable, equitable use of municipal land resources, clean urban centers, development of good infrastructures and provision of adequate housing to the residents of Muhoroni-Chemelil municipality.

Part B: Mission

To Champion sustainable land management, planned urban centers and decent housing for all.

Part C: Mandate

To ensure proper development of local physical land use planning for sustainable land management that guarantees orderly development of adequate social amenities towards securing adequate housing for socio-economic development.

Part D: Strategic Objectives

Strategic objectives for the municipality are;

- i. Formulating the municipal's policies, strategies and programs on Lands, Housing Physical planning and Urban Development
- ii. Providing policy guidance for sustainable, orderly development and an effective management of Lands, Housing and Urban Development.
- iii. Setting municipal standards for sustainable use and development of land; and development of improved housing.
- iv. Ensuring Compliance to laws, regulations and standards for an effective land management and sustainable development of Housing and Urban Centres

The main Goal for Muhoroni-Chemelil municipality is to ensure coordinated

- i. Development through efficient, fair, equitable use and sustainable land use management and also promote
- ii. Decent housing for the residents of Muhoroni-Chemelil Municipality.
- iii. Proper solid waste management and development of climate change resilient strategies

Sector Strategic Priorities include:

- i. To improve physical land use and development planning Key sector stakeholders
- ii. To improve urban governance & management
- iii. To improve the land management system
- iv. To improve access to affordable housing & enhanced urban infrastructure
- v. To improve revenue collection

To establish development control mechanisms

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

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
Programme Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P01: General Administration, Planning and Support Services	-	-	6,013,440	16,000,000	16,960,000	17,977,600
Total Expenditure	-	-	6,013,440	16,000,000	16,960,000	17,977,600

Ahero-Awasi Municipality							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
	<i>Economic Classification</i>	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	5,013,440	15,000,000	15,900,000	16,854,000
21	Compensation of Employees	0	0	0	1,500,000	1,590,000	1,685,400
22	Goods and Services	-	-	5,013,440	13,500,000	14,310,000	15,168,600
	Capital Expenditure	-	-	1,000,000	1,000,000	1,060,000	1,123,600
31	Acquisition of Non-Financial Assets	-	-	1,000,000	1,000,000	1,060,000	1,123,600
	Total Expenditure	-	-	6,013,440	16,000,000	16,960,000	17,977,600

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2022/2023	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	1,500,000	9%
Operations & Maintenance	-	-	6,013,440	14,500,000	91%
Development	-	-	-	-	0%
Total	-	-	6,013,440	16,000,000	100%

Part I: Classification by Vote, Head and Item

Prog1	P01: General Administration, Planning and Support Services						
P1SP1	SP0101: Administration and Planning Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
<i>Code</i>	<i>Item Description</i>	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	0	0	0	1,500,000	1,590,000	1,685,400
2110200	Basic Wages - Temporary Employees	-	-	-	1,500,000	1,590,000	1,685,400
2110202	Casual Labour - Others				1,500,000	1,590,000	1,685,400
2200000	Use of Goods and Services	-	-	5,013,440	13,500,000	14,310,000	15,168,600
2210100	Utilities Supplies and Services	-	-	-	50,000	53,000	56,180
2210101	Electricity				50,000	53,000	56,180
2210102	Water & Sewerage						
2210200	Communication Supplies & Services	-	-	-	155,000	164,300	174,158
2210201	Telephone Services				75,000	79,500	84,270
2210202	Internet Connections				80,000	84,800	89,888
2210300	Domestic Travel and Subsistence	-	-	1,100,000	2,250,000	2,385,000	2,528,100
2210301	Travel - Airline, Bus etc-Local				350,000	371,000	393,260
2210302	Accommodation -Domestic Travel			700,000	500,000	530,000	561,800
2210303	Daily Subsistence Allowance-Local			400,000	1,100,000	1,166,000	1,235,960
2210309	Field Allowance				300,000	318,000	337,080
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	600,000	636,000	674,160
2210401	Travel - Airline, Bus etc				150,000	159,000	168,540
2210403	Daily Subsistence Allowance				450,000	477,000	505,620
2210500	Printing, Advertising, Information Supplies and Services	-	-	299,840	250,000	265,000	280,900
2210502	Publishing & Printing services			299,840	50,000	53,000	56,180
2210503	Subscriptions - Newspaper & Magazines					-	-
2210504	Advertising & Publicity				200,000	212,000	224,720
2210600	Rentals of Produced Assets	-	-	-	1,000,000	1,060,000	1,123,600
2210604	Hire of Transport, Equipment					-	
2210606	Hire of Equipment & Machinery				1,000,000	1,060,000	1,123,600
2210800	Hospitality Supplies and Services	-	-	1,163,600	2,150,000	2,279,000	2,415,740

2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks			50,000	900,000	954,000	1,011,240
2210802	Board Committee, Conferences and Seminars				-	-	-
2210809	Board Allowances			1,113,600	1,250,000	1,325,000	1,404,500
2211000	Specialised Materials and Supplies	-	-	-	850,000	901,000	955,060
2211006	Purchase of Workshop Tools, Spares and Small Equipment				600,000	636,000	674,160
2211016	Purchase of Uniforms & Clothing -Staff				250,000	265,000	280,900
2211100	General Office Supplies and Services	-	-	900,000	750,000	795,000	842,700
2211101	General Office Supplies			800,000	750,000	795,000	842,700
2211102	Supplies and Accessories for Computers and Printers			100,000		-	-
2211103	Sanitary and Cleaning Materials Supplies					-	-
2211200	Fuel, Oil and Lubricants	-	-	250,000	600,000	636,000	674,160
2211201	Refined Fuels and Lubricants for Transport			250,000	600,000	636,000	674,160
2211300	Other Operating Expenses	-	-	-	-	-	-
2211305	Contracted Guards and Cleaning Services					-	
2220100	Route Maintenance - Vehicles and Other Transport Equipment	-	-	-	250,000	265,000	280,900
2220101	Maintenance Motor Vehicles				250,000	265,000	280,900
2220200	Routine Maintenance - Other Assets	-	-	1,300,000	4,595,000	4,870,700	5,162,942
2220205	Maintenance of Buildings and Stations Non-Residential			1,300,000	1,100,000	1,166,000	1,235,960
2220206	Maintenance of Civil Works				3,495,000	3,704,700	3,926,982
3100000	Acquisition of Non-Financial Assets	-	-	1,000,000	1,000,000	1,060,000	1,123,600
3110000	Acquisition of Fixed Capital Assets	-	-	1,000,000	800,000	848,000	898,880
3111000	Purchase of Office Furniture & General Equipment	-	-	1,000,000	800,000	848,000	898,880
3111001	Purchase of Office Furniture/General Equipment			1,000,000		-	
3111002	Purchase of Computers, Printers and Other IT Equipment				800,000	848,000	898,880
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	200,000	212,000	224,720
3111305	Purchase of tree seeds and seedlings				200,000	212,000	224,720

16. KOMBEWA-BODI MUNICIPALITY

Part A: Vision

A progressive and sustainable municipality with a diversified economy incorporating both traditional resource-based activities and innovation.

Part B: Mission:

To promote inclusion, equity, diversity, and sustainability in service delivery

Part C: The objectives.

1. Provide for efficient and accountable management of the affairs of the Municipality.
2. Provide for a governance mechanism that will enable the inhabitants of the Municipality to:
 - i. Participate in determining the social services and regulatory framework that will best satisfy their needs and expectations.
 - ii. Verify whether public resources and authority are utilized or exercised, as the case may be, to their satisfaction.
 - iii. Enjoy efficiency in service delivery.
3. Pursue the developmental opportunities that are available in the Municipality and institute such measures as are necessary for achieving public order and the provisions of civic amenities, to enhance the quality of life of the inhabitants of the Municipality.
4. Providing for services, laws, and other matters for the Municipality's benefit.
5. Fostering the economic, social, and environmental well-being of its community

Part D: Mandate

- a. Kombewa-Bodi Municipality, within the boundaries of the Municipality, will be performing the following functions:
- b. Promotion, regulation, and provision of refuse collection and solid waste management services.
- c. Promotion and provision of water and sanitation services and infrastructure (in areas within the Municipality not served by the Water and Sanitation Provider).
- d. Construction and maintenance of urban roads, street lights, flood controls, drainages, non-motorized infrastructure and other associated infrastructure.
- e. Construction and maintenance of recreational parks and green spaces.
- f. Construction, maintenance, and regulation of traffic controls, bus stands, taxi stands and parking facilities.
- g. Regulation of outdoor advertising.
- h. Construction, maintenance and regulation of markets and abattoirs.
- i. Construction and maintenance of fire stations; provision of fire-fighting services, emergency preparedness and disaster management.
- j. Promotion, regulation, and provision of Municipal sports and cultural activities.
- k. Promotion, regulation and provision of animal control and welfare.
- l. Development and enforcement of Municipal plans and development controls.
- m. Municipal administration services (including construction and maintenance of administrative offices).
- n. Promoting and undertaking infrastructural development and services within the
- o. Municipality.

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P01: General Administration, Planning and Support Services	-	-	4,578,277	16,000,000	16,854,000	15,280,960
Total Expenditure	-	-	4,578,277	16,000,000	16,960,000	17,977,600

Kombewa-Bodi Municipality							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
	<i>Economic Classification</i>	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	4,578,277	10,600,000	12,614,000	13,370,840
21	Compensation of Employees	0	0	0	1,000,000	1,060,000	1,123,600
22	Goods and Services	-	-	4,578,277	9,600,000	11,554,000	12,247,240
	Capital Expenditure	-	-	949,977	5,400,000	5,724,000	6,067,440
31	Acquisition of Non-Financial Assets	-	-	949,977	5,400,000	5,724,000	5,280,920
	Total Expenditure	-	-	5,528,254	16,000,000	18,338,000	19,438,280

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2022/2023	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	1,000,000	6%
Operations & Maintenance	-	-	5,528,254	11,000,000	69%
Development	-	-	-	4,000,000	25%
Total	-	-	5,528,254	16,000,000	100%

Part F: Classification by Vote, Head and Item

Prog1	P01: General Administration, Planning and Support Services						
P1SP1	SP0101: Administration and Planning Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
<i>Code</i>	<i>Item Description</i>	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	0	0	0	1,000,000	1,060,000	1,123,600
2110200	Basic Wages - Temporary Employees	-	-	-	1,000,000	1,060,000	1,123,600
2110202	Casual Labour - Others				1,000,000	1,060,000	1,123,600
2200000	Use of Goods and Services	-	-	3,628,300	9,600,000	10,070,000	8,876,440
2210100	Utilities Supplies and Services	-	-	-	50,000	53,000	56,180
2210101	Electricity				50,000	53,000	56,180
2210102	Water & Sewerage						
2210200	Communication Supplies & Services	-	-	-	200,000	212,000	224,720
2210201	Telephone Services				100,000	106,000	112,360
2210202	Internet Connections				100,000	106,000	112,360
2210300	Domestic Travel and Subsistence	-	-	599,600	2,100,000	2,226,000	2,359,560
2210301	Travel - Airline, Bus etc-Local			299,600	500,000	530,000	561,800
2210302	Accommodation -Domestic Travel			300,000	800,000	848,000	898,880
2210303	Daily Subsistence Allowance-Local				500,000	530,000	561,800
2210309	Field Allowance				300,000	318,000	337,080
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	550,000	583,000	617,980
2210401	Travel - Airline, Bus etc				200,000	212,000	224,720
2210403	Daily Subsistence Allowance				350,000	371,000	393,260
2210500	Printing, Advertising, Information Supplies and Services	-	-	174,900	500,000	530,000	561,800
2210502	Publishing & Printing services			174,900	300,000	318,000	337,080
2210503	Subscriptions - Newspaper & Magazines					-	-
2210504	Advertising & Publicity				200,000	212,000	224,720
2210600	Rentals of Produced Assets	-	-	-	700,000	742,000	561,800
2210604	Hire of Transport, Equipment				200,000	212,000	
2210606	Hire of Equipment & Machinery				500,000	530,000	561,800
2210800	Hospitality Supplies and Services	-	-	1,878,800	2,100,000	2,226,000	2,359,560

2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks			350,000	400,000	424,000	449,440
2210802	Board Committee, Conferences and Seminars			0	1,200,000	1,272,000	1,348,320
2210809	Board Allowances			1,528,800	500,000	530,000	561,800
2211000	Specialised Materials and Supplies	-	-	-	400,000	424,000	449,440
2211006	Purchase of Workshop Tools, Spares and Small Equipment					-	-
2211016	Purchase of Uniforms & Clothing -Staff				400,000	424,000	449,440
2211100	General Office Supplies and Services	-	-	260,000	500,000	530,000	561,800
2211101	General Office Supplies			200,000	300,000	318,000	337,080
2211102	Supplies and Accessories for Computers and Printers			60,000	200,000	212,000	224,720
2211103	Sanitary and Cleaning Materials Supplies					-	-
2211200	Fuel, Oil and Lubricants	-	-	-	200,000	212,000	224,720
2211201	Refined Fuels and Lubricants for Transport				200,000	212,000	224,720
2211300	Other Operating Expenses	-	-	15,000	1,500,000	1,484,000	-
2211305	Contracted Guards and Cleaning Services			15,000	400,000	424,000	
2211306	Membership fees & subscriptions to Professional				100,000		
2211399	Other Operating Expenses (Sanitation and Refuse Collection)				1,000,000	1,060,000	
2220100	Route Maintenance - Vehicles and Other Transport Equipment	-	-	-	300,000	318,000	337,080
2220101	Maintenance Motor Vehicles				300,000	318,000	337,080
2220200	Routine Maintenance - Other Assets	-	-	700,000	500,000	530,000	561,800
2220205	Maintenance of Buildings and Stations Non-Residential			700,000	500,000	530,000	561,800
2220206	Maintenance of Civil Works					-	-
3100000	Acquisition of Non-Financial Assets	-	-	949,977	1,400,000	1,484,000	786,520
3110000	Acquisition of Fixed Capital Assets	-	-	949,977	1,100,000	1,166,000	449,440
3111000	Purchase of Office Furniture & General Equipment	-	-	949,977	1,100,000	1,166,000	449,440
3111001	Purchase of Office Furniture/General Equipment			699,977	700,000	742,000	
3111002	Purchase of Computers, Printers and Other IT Equipment			250,000	400,000	424,000	449,440
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	300,000	318,000	337,080

3111305	Purchase of tree seeds and seedlings				300,000	318,000	337,080
3110500	Construction and Civil Works	-	-	-	4,000,000	4,240,000	4,494,400
3110504	Other Infrastructure and Civil Works				4,000,000	4,240,000	4,494,400

List of Development Projects for Kombewa-Bodi Municipality

S/No.	PROJECT NAME	WARD	AMOUNT
1	Streetlighting of Kobewa Market	Kombewa-Bodi	4,000,000
	TOTALS		4,000,000

17. KATITO-PAP ONDITI MUNICIPALITY

Part A: Vision

To create a sustainable and prosperous community for all residence

Part B: Mission:

To provide efficient and effective public services while fostering economic growth and social well being

OBJECTS OF THE MUNICIPALITY

- i. Provide for efficient and accountable management of the affairs of the Municipality.
- ii. Provide for a governance mechanism that will enable the inhabitants of the Municipality to:
 - a) Participate in determining the social services and regulatory framework which will best satisfy their needs and expectations.
 - b) Verify whether public resources and authority are utilized or exercised, as the case may be, to their satisfaction.
 - c) Enjoy efficiency in service delivery.
- iii. Vigorously pursue the developmental opportunities which are available in the municipal and to institute such measures as are necessary for achieving public order and the provisions of civic amenities, so as to enhance the quality of life of the inhabitants of the Municipality.
- iv. Provide a high standard of social services in a cost effective manner to the inhabitants of the Municipality.
- v. Promote social cohesiveness and a sense of civic duty and responsibility among the inhabitants and stakeholders in the municipal in order to facilitate collective action and commitment towards achieving the goal of a harmonious and stable community.

FUNCTIONS OF THE MUNICIPALITY

Katito-Pap Onditi Municipality shall, within the boundaries of the Municipality perform the following functions:

- (a) Promotion, regulation and provision of refuse collection and solid waste management services;
- (b) Promotion and provision of water and sanitation services and infrastructure (in areas within the municipal not served by the Water and Sanitation Provider);
- (c) Construction and maintenance of urban roads and associated infrastructure;
- (d) Construction and maintenance of storm drainage and flood controls;
- (e) Construction and maintenance of walkways and other non-motorized transport infrastructure;
- (g) Construction and maintenance of street lighting;
- (k) Construction, maintenance and regulation of markets and abattoirs;
- (n) Promotion, regulation and provision of animal control and welfare;

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P01: General Administration, Planning and Support Services	-	-	5,076,840	16,000,000	16,938,800	15,595,568
Total Expenditure	-	-	5,076,840	16,000,000	16,960,000	17,977,600

Katito-Pap Onditi Municipality							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
	<i>Economic Classification</i>	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	5,076,840	9,800,000	12,168,800	12,898,928
21	Compensation of Employees	0	0	0	1,000,000	1,060,000	1,123,600
22	Goods and Services	-	-	5,076,840	8,800,000	11,108,800	11,775,328
	Capital Expenditure	-	-	1,400,000	6,200,000	6,572,000	6,966,320
31	Acquisition of Non-Financial Assets	-	-	1,400,000	6,200,000	6,572,000	6,067,440
	Total Expenditure	-	-	6,476,840	16,000,000	18,740,800	19,865,248

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2022/2023	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	1,000,000	6%
Operations & Maintenance	-	-	6,476,840	10,500,000	66%
Development	-	-	-	4,500,000	28%
Total	-	-	6,476,840	16,000,000	100%

Part D: Classification by Vote, Head and Item

Prog1	P01: General Administration, Planning and Support Services						
P1SP1	SP0101: Administration and Planning Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
Code	Item Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	0	0	0	1,000,000	1,060,000	1,123,600
2110200	Basic Wages - Temporary Employees	-	-	-	1,000,000	1,060,000	1,123,600
2110202	Casual Labour - Others				1,000,000	1,060,000	1,123,600
2200000	Use of Goods and Services	-	-	3,676,840	8,800,000	9,306,800	8,404,528

2210100	Utilities Supplies and Services	-	-	-	100,000	84,800	89,888
2210101	Electricity				80,000	84,800	89,888
2210102	Water & Sewerage				20,000		
2210200	Communication Supplies & Services	-	-	-	200,000	212,000	224,720
2210201	Telephone Services				100,000	106,000	112,360
2210202	Internet Connections				100,000	106,000	112,360
2210300	Domestic Travel and Subsistence	-	-	548,200	2,000,000	2,120,000	2,247,200
2210301	Travel - Airline, Bus etc-Local			12,000	500,000	530,000	561,800
2210302	Accommodation -Domestic Travel			186,200	700,000	742,000	786,520
2210303	Daily Subsistence Allowance-Local			350,000	500,000	530,000	561,800
2210309	Field Allowance				300,000	318,000	337,080
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-		-	-
2210401	Travel - Airline, Bus etc					-	-
2210403	Daily Subsistence Allowance					-	-
2210500	Printing, Advertising, Information Supplies and Services	-	-	299,840	300,000	318,000	337,080
2210502	Publishing & Printing services			299,840	300,000	318,000	337,080
2210503	Subscriptions - Newspaper & Magazines					-	-
2210504	Advertising & Publicity					-	-
2210600	Rentals of Produced Assets	-	-	-	600,000	636,000	337,080
2210604	Hire of Transport, Equipment				300,000	318,000	
2210606	Hire of Equipment & Machinery				300,000	318,000	337,080
2210800	Hospitality Supplies and Services	-	-	1,628,800	3,000,000	3,180,000	3,370,800
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks			200,000	500,000	530,000	561,800
2210802	Board Committee, Conferences and Seminars			100000	500,000	530,000	561,800
2210809	Board Allowances			1,328,800	2,000,000	2,120,000	2,247,200
2211000	Specialised Materials and Supplies	-	-	-	700,000	742,000	786,520
2211006	Purchase of Workshop Tools, Spares and Small Equipment				300,000	318,000	337,080
2211016	Purchase of Uniforms & Clothing -Staff				300,000	318,000	337,080
2211103	Sanitary and Cleaning Materials Supplies				100,000	106,000	112,360

2211100	General Office Supplies and Services	-	-	800,000	-	-	-
2211101	General Office Supplies			500,000		-	-
2211102	Supplies and Accessories for Computers and Printers			300,000		-	-
2211103	Sanitary and Cleaning Materials Supplies					-	-
2211200	Fuel, Oil and Lubricants	-	-	400,000	400,000	424,000	449,440
2211201	Refined Fuels and Lubricants for Transport			400,000	400,000	424,000	449,440
2211300	Other Operating Expenses	-	-	-	1,000,000	1,060,000	-
2211305	Contracted Guards and Cleaning Services					-	
2211306	Membership fees & subscriptions to Professional						
2211399	Other Operating Expenses (Sanitation and Refuse Collection)				1,000,000	1,060,000	
2220100	Route Maintenance - Vehicles and Other Transport Equipment	-	-	-	300,000	318,000	337,080
2220101	Maintenance Motor Vehicles				300,000	318,000	337,080
2220200	Routine Maintenance - Other Assets	-	-	-	200,000	212,000	224,720
2220205	Maintenance of Buildings and Stations Non-Residential				200,000	212,000	224,720
2220206	Maintenance of Civil Works					-	-
3100000	Acquisition of Non-Financial Assets	-	-	1,400,000	1,700,000	1,802,000	1,011,240
3110000	Acquisition of Fixed Capital Assets	-	-	1,400,000	1,300,000	1,378,000	561,800
3111000	Purchase of Office Furniture & General Equipment	-	-	1,400,000	1,300,000	1,378,000	561,800
3111001	Purchase of Office Furniture/General Equipment			800,000	800,000	848,000	
3111002	Purchase of Computers, Printers and Other IT Equipment			600,000	500,000	530,000	561,800
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	400,000	424,000	449,440
3111305	Purchase of tree seeds and seedlings				400,000	424,000	449,440
3110500	Construction and Civil Works	-	-	-	4,500,000	4,770,000	5,056,200
3110504	Other Infrastructure and Civil Works				4,500,000	4,770,000	5,056,200

List of Development Projects for Katito-Pap Onditi Municipality

S/No.	PROJECT NAME	WARD	AMOUNT
1	Proposed construction of 15m high mast flood light (2) two in number at Katito and Pap-Onditi Markets	Katito-Pap Onditi	4,500,000
	TOTALS		4,500,000

18. MASENO-HOLO MUNICIPALITY

Part A: Vision

To be a leading Municipality in provision of quality services to its residents, employees and public.

Part B: Mission:

To provide quality services to the residents that are affordable, accessible, sustainable and equitably distributed to all.

Part C: Core Values

- Professionalism
- Steward
- Integrity
- Innovative
- Responsive
- Partnerships

Part D: Mandate

- ✓ To ensure provision of services to its members.
- ✓ Develop or adopt policies, plans, strategies and programmes and set targets for service delivery.
- ✓ Promoting a safe and healthy environment.
- ✓ Maintain a comprehensive database and information system of the administration.
- ✓ Implementing applicable National and County legislation.
- ✓ Formulate and implement an integrated development plan.
- ✓ Promoting and undertaking infrastructural development and services within Maseno-Holo as delegated by the County Government of Kisumu.
- ✓ Facilitating and regulating public transport.

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P01: General Administration, Planning and Support Services	-	-	3,638,200	16,000,000	12,168,800	12,337,128
Total Expenditure	-	-	3,638,200	16,000,000	16,960,000	17,977,600

Maseno-Holo Municipality							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
	<i>Economic Classification</i>	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Recurrent Expenditure	-	-	3,438,200	10,600,000	12,168,800	12,898,928
21	Compensation of Employees	0	0	0	1,000,000	1,060,000	1,123,600
22	Goods and Services	-	-	3,438,200	9,600,000	11,108,800	11,775,328

	Capital Expenditure	-	-	200,000	5,400,000	954,000	1,011,240
31	Acquisition of Non-Financial Assets	-	-	200,000	900,000	954,000	449,440
	Total Expenditure	-	-	3,638,200	16,000,000	13,122,800	13,910,168

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2022/2023	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	1,000,000	6%
Operations & Maintenance	-	-	3,638,200	10,500,000	66%
Development	-	-	-	4,500,000	28%
Total	-	-	3,638,200	16,000,000	100%

Part F: Classification by Vote, Head and Item

Prog1	P01: General Administration, Planning and Support Services						
P1SP1	SP0101: Administration and Planning Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
Code	Item Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
210000	Compensation of Employees	0	0	0	1,000,000	1,060,000	1,123,600
2110200	Basic Wages - Temporary Employees	-	-	-	1,000,000	1,060,000	1,123,600
2110202	Casual Labour - Others				1,000,000	1,060,000	1,123,600
2200000	Use of Goods and Services	-	-	3,438,200	9,600,000	10,154,800	10,764,088
2210100	Utilities Supplies and Services	-	-	-	100,000	84,800	89,888
2210101	Electricity				80,000	84,800	89,888
2210102	Water & Sewerage				20,000		
2210200	Communication Supplies & Services	-	-	-	200,000	212,000	224,720
2210201	Telephone Services				100,000	106,000	112,360
2210202	Internet Connections				100,000	106,000	112,360
2210300	Domestic Travel and Subsistence	-	-	967,000	2,150,000	2,279,000	2,415,740
2210301	Travel - Airline, Bus etc-Local			70,000	400,000	424,000	449,440
2210302	Accommodation -Domestic Travel			497,000	900,000	954,000	1,011,240
2210303	Daily Subsistence Allowance-Local			400,000	500,000	530,000	561,800
2210309	Field Allowance				350,000	371,000	393,260
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	550,000	583,000	617,980
2210401	Travel - Airline, Bus etc				200,000	212,000	224,720
2210403	Daily Subsistence Allowance				350,000	371,000	393,260

2210500	Printing, Advertising, Information Supplies and Services	-	-	299,900	300,000	318,000	337,080
2210502	Publishing & Printing services			299,900	100,000	106,000	112,360
2210503	Subscriptions - Newspaper & Magazines					-	-
2210504	Advertising & Publicity				200,000	212,000	224,720
2210600	Rentals of Produced Assets	-	-	-	500,000	530,000	561,800
2210604	Hire of Transport, Equipment					-	
2210606	Hire of Equipment & Machinery				500,000	530,000	561,800
2210800	Hospitality Supplies and Services	-	-	1,728,800	1,800,000	1,908,000	2,022,480
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks			100,000	300,000	318,000	337,080
2210802	Board Committee, Conferences and Seminars				1,200,000	1,272,000	1,348,320
2210809	Board Allowances			1,628,800	300,000	318,000	337,080
2211000	Specialised Materials and Supplies	-	-	-	-	-	-
2211006	Purchase of Workshop Tools, Spares and Small Equipment					-	-
2211016	Purchase of Uniforms & Clothing -Staff					-	-
2211103	Sanitary and Cleaning Materials Supplies					-	-
2211100	General Office Supplies and Services	-	-	250,000	550,000	583,000	617,980
2211101	General Office Supplies			200,000	250,000	265,000	280,900
2211102	Supplies and Accessories for Computers and Printers			50,000	100,000	106,000	112,360
2211103	Sanitary and Cleaning Materials Supplies				200,000	212,000	224,720
2211200	Fuel, Oil and Lubricants	-	-	192,500	400,000	424,000	449,440
2211201	Refined Fuels and Lubricants for Transport			192,500	400,000	424,000	449,440
2211300	Other Operating Expenses	-	-	-	2,350,000	2,491,000	2,640,460
2211305	Contracted Guards and Cleaning Services					-	-
2211306	Membership fees & subscriptions to Professional				100,000	106,000	112,360
2211310	Contracted Professional Services				1,250,000	1,325,000	1,404,500
2211399	Other Operating Expenses (Sanitation and Refuse Collection)				1,000,000	1,060,000	1,123,600
2220100	Route Maintenance - Vehicles and Other Transport Equipment	-	-	-	400,000	424,000	449,440
2220101	Maintenance Motor Vehicles				400,000	424,000	449,440
2220200	Routine Maintenance - Other Assets	-	-	-	300,000	318,000	337,080

2220205	Maintenance of Buildings and Stations Non-Residential				300,000	318,000	337,080
2220206	Maintenance of Civil Works					-	-
3100000	Acquisition of Non-Financial Assets	-	-	200,000	900,000	954,000	449,440
3110000	Acquisition of Fixed Capital Assets	-	-	200,000	800,000	848,000	337,080
3111000	Purchase of Office Furniture & General Equipment	-	-	200,000	800,000	848,000	337,080
3111001	Purchase of Office Furniture/General Equipment			200,000	500,000	530,000	
3111002	Purchase of Computers, Printers and Other IT Equipment				300,000	318,000	337,080
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	100,000	106,000	112,360
3111305	Purchase of tree seeds and seedlings				100,000	106,000	112,360
3111400	Research, Feasibility Studies, Project Preparation and Design Supervision	-	-	-	4,500,000	4,770,000	5,056,200
3111402	Engineering and Design Plans				4,500,000	4,770,000	5,056,200
3110500	Construction and Civil Works	-	-	-	-	-	-
3110504	Other Infrastructure and Civil Works					-	-

List of Development Projects for Maseno-Holo Municipality

S/No.	PROJECT NAME	WARD	AMOUNT
1	Audit and Survey of Public Land in Maseno	Maseno-Holo	4,500,000
	TOTALS		4,500,000

19. MUHORONI-CHEMELIL MUNICIPALITY

Part A: Vision

To be a leading Municipality in the planning & provision of efficient, sustainable, equitable use of municipal land resources, clean urban centers, development of good infrastructures and provision of adequate housing to the residents of Muhoroni-Chemelil municipality.

Part B: Mission

To Champion sustainable land management, planned urban centers and decent housing for all.

Part C: Mandate

To ensure proper development of local physical land use planning for sustainable land management that guarantees orderly development of adequate social amenities towards securing adequate housing for socio-economic development.

Part D: Strategic Objectives

Strategic objectives for the municipality are;

- v. Formulating the municipal's policies, strategies and programs on Lands, Housing Physical planning and Urban Development
- vi. Providing policy guidance for sustainable, orderly development and an effective management of Lands, Housing and Urban Development.
- vii. Setting municipal standards for sustainable use and development of land; and development of improved housing.
- viii. Ensuring Compliance to laws, regulations and standards for an effective land management and sustainable development of Housing and Urban Centres

The main Goal for Muhoroni-Chemelil municipality is to ensure coordinated

- iv. Development through efficient, fair, equitable use and sustainable land use management and also promote
- v. Decent housing for the residents of Muhoroni-Chemelil Municipality.
- vi. Proper solid waste management and development of climate change resilient strategies

Sector Strategic Priorities include:

- vi. To improve physical land use and development planning Key sector stakeholders
- vii. To improve urban governance & management
- viii. To improve the land management system
- ix. To improve access to affordable housing & enhanced urban infrastructure
- x. To improve revenue collection

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
P01: General Administration, Planning and Support Services	-	-	5,632,543	16,000,000	16,938,800	17,955,128
Total Expenditure	-	-	5,632,543	16,000,000	16,960,000	17,977,600

Muhoromi-Chemelil Municipality							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
Economic Classification		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Recurrent Expenditure		-	-	4,032,543	11,050,000	12,698,800	13,460,728
21	Compensation of Employees	0	0	0	1,000,000	1,060,000	1,123,600
22	Goods and Services	-	-	4,032,543	10,050,000	11,638,800	12,337,128
Capital Expenditure		-	-	1,600,000	4,950,000	5,247,000	5,561,820
31	Acquisition of Non-Financial Assets	-	-	1,600,000	4,950,000	5,247,000	5,561,820
Total Expenditure		-	-	5,632,543	16,000,000	17,945,800	19,022,548

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2022/2023	2023/2024	2024/2025	2025/2026	Percentage
Personnel Emoluments	-	-	-	1,000,000	6%
Operations & Maintenance	-	-	5,632,543	11,000,000	69%
Development	-	-	-	4,000,000	25%
Total	-	-	5,632,543	16,000,000	100%

Part F: Classification by Vote, Head and Item

Prog1	P01: General Administration, Planning and Support Services						
P1SP1	SP0101: Administration and Planning Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected Estimates	
Code	Item Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
2100000	Compensation of Employees	0	0	0	1,000,000	1,060,000	1,123,600
2110200	Basic Wages - Temporary Employees	-	-	-	1,000,000	1,060,000	1,123,600
2110202	Casual Labour - Others				1,000,000	1,060,000	1,123,600
2200000	Use of Goods and Services	-	-	4,032,543	10,050,000	10,631,800	11,269,708
2210100	Utilities Supplies and Services	-	-	9,903	100,000	84,800	89,888
2210101	Electricity			9,903	80,000	84,800	89,888
2210102	Water & Sewerage				20,000		
2210200	Communication Supplies & Services	-	-	-	200,000	212,000	224,720

2210201	Telephone Services				100,000	106,000	112,360
2210202	Internet Connections				100,000	106,000	112,360
2210300	Domestic Travel and Subsistence	-	-	910,000	2,600,000	2,756,000	2,921,360
2210301	Travel - Airline, Bus etc-Local			500,000	800,000	848,000	898,880
2210302	Accommodation -Domestic Travel			210,000	1,000,000	1,060,000	1,123,600
2210303	Daily Subsistence Allowance-Local			200,000	500,000	530,000	561,800
2210309	Field Allowance				300,000	318,000	337,080
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-		-	-
2210401	Travel - Airline, Bus etc					-	-
2210403	Daily Subsistence Allowance					-	-
2210500	Printing, Advertising, Information Supplies and Services	-	-	99,840	400,000	424,000	449,440
2210502	Publishing & Printing services			99,840	200,000	212,000	224,720
2210503	Subscriptions - Newspaper & Magazines					-	-
2210504	Advertising & Publicity				200,000	212,000	224,720
2210600	Rentals of Produced Assets	-	-	-	300,000	318,000	337,080
2210604	Hire of Transport, Equipment					-	
2210606	Hire of Equipment & Machinery				300,000	318,000	337,080
2210800	Hospitality Supplies and Services	-	-	1,712,800	2,300,000	2,438,000	2,584,280
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks				300,000	318,000	337,080
2210802	Board Committee, Conferences and Seminars					-	-
2210809	Board Allowances			1,712,800	2,000,000	2,120,000	2,247,200
2211000	Specialised Materials and Supplies	-	-	-	400,000	424,000	449,440
2211006	Purchase of Workshop Tools, Spares and Small Equipment					-	-
2211016	Purchase of Uniforms & Clothing -Staff				300,000	318,000	337,080
2211103	Sanitary and Cleaning Materials Supplies				100,000	106,000	112,360
2211100	General Office Supplies and Services	-	-	500,000	150,000	159,000	168,540
2211101	General Office Supplies			500,000	150,000	159,000	168,540
2211102	Supplies and Accessories for Computers and Printers					-	-
2211103	Sanitary and Cleaning Materials Supplies					-	-

2211200	Fuel, Oil and Lubricants	-	-	300,000	400,000	424,000	449,440
2211201	Refined Fuels and Lubricants for Transport			300,000	400,000	424,000	449,440
2211300	Other Operating Expenses	-	-	-	1,500,000	1,590,000	1,685,400
2211305	Contracted Guards and Cleaning Services				500,000	530,000	561,800
2211306	Membership fees & subscriptions to Professional					-	-
2211310	Contracted Professional Services					-	-
2211399	Other Operating Expenses (Sanitation and Refuse Collection)				1,000,000	1,060,000	1,123,600
2220100	Route Maintenance - Vehicles and Other Transport Equipment	-	-	-	200,000	212,000	224,720
2220101	Maintenance Motor Vehicles				200,000	212,000	224,720
2220200	Routine Maintenance - Other Assets	-	-	500,000	1,500,000	1,590,000	1,685,400
2220205	Maintenance of Buildings and Stations Non-Residential			500,000	1,000,000	1,060,000	1,123,600
2220206	Maintenance of Civil Works				500,000	530,000	561,800
3100000	Acquisition of Non-Financial Assets	-	-	1,600,000	950,000	1,007,000	1,067,420
3110000	Acquisition of Fixed Capital Assets	-	-	1,600,000	600,000	636,000	674,160
3111000	Purchase of Office Furniture & General Equipment	-	-	1,600,000	600,000	636,000	674,160
3111001	Purchase of Office Furniture/General Equipment					-	
3111002	Purchase of Computers, Printers and Other IT Equipment			1,600,000	600,000	636,000	674,160
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	350,000	371,000	393,260
3111305	Purchase of tree seeds and seedlings				350,000	371,000	393,260
3110500	Construction and Civil Works	-	-	-	4,000,000	4,240,000	4,494,400
3110504	Other Infrastructure and Civil Works				4,000,000	4,240,000	4,494,400

List of Development Projects

S/No.	PROJECT NAME	WARD	AMOUNT
1	Installation of Two Solar-Powered High Mast Floodlights	Muhoroni-Chemelil	4,000,000
	TOTALS		4,000,000