

COUNTY GOVERNMENT OF KISUMU

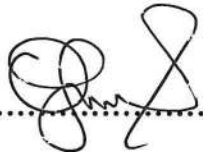


PROPOSED BUDGET ESTIMATES
FISCAL YEAR 2026/2027

MR. GEORGE OMONDI OKONG'O

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



SIGN.....

DATE.....30/4/2026

THE COUNTY ASSEMBLY OF KISUMU 3 RD ASSEMBLY	
DATE: 06/05/2026	Time: 2:30 PM Day: WED
TABLED BY:	HON. LUMUMDAC WADE
CLERK AT THE TABLE	PCG. DAVID OCHINGI

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 Budget Estimates for the 2026/2027 financial year have been prepared in accordance with Sections 128 - 130 of the Public Finance Management Act (2012), and other public finance and other applicable laws.

This is the last budget for the second term of the administration under the leadership of His Excellency Prof. Peter Anyang' Nyong'o. It is a budget for the consolidation of progress made and final grounding of a legacy in office. Accordingly, the programmes focus on completion of projects already initiated and operationalization of facilities that have been established thus far. Granted, the administration may not have achieved 100% attainment of goals in the two County Integrated Development Plans (CIDPs), but there's no doubt that the achievements so far recorded, are impressive under the general circumstances of existence of county governments in the republic. Already, a full 10- year accountability report is under development, to synthesize annual reports already made public, towards a leadership scorecard for the period. Certainly, a proper base has been set for even faster progress in the years to come. We have built for the future while addressing current challenges.

The implementation of this final budget is therefore definitive in solidifying a legacy of effective and efficient public service delivery and institutional building for stability and sustainable development.

There is still work to be done. Let's do it.



MR. GEORGE O. OKONG'O

CECM – FINANCE, ECONOMIC PLANNING AND ICT SERVICES



ACKNOWLEDGEMENT

The formulation of the Kisumu County Annual Budget Estimates for the Financial Year 2026/2027 has been a highly consultative process, bringing together diverse stakeholders whose contributions have been invaluable.

We extend our sincere appreciation to His Excellency the Governor for his strategic direction and leadership, as well as to the County Executive Committee Members for their critical policy oversight and guidance throughout the budgeting cycle. We also recognize the dedicated effort of the County Treasury team, whose technical proficiency and commitment ensured that the process remained inclusive, transparent, and aligned with both county priorities and national development objectives.

Further gratitude is extended to the sector working groups, departmental staff, development partners, private sector players, civil society organizations, and members of the public for their active participation and insightful contributions during the public engagement forums.

The collaboration and support from all these stakeholders have played a key role in shaping a budget that is practical, inclusive, and focused on driving sustainable socio-economic development in Kisumu County. We remain committed to upholding sound financial management practices, enhancing service delivery, and achieving the County's long-term development goals.



CPA OPIYO MARTIN OKODE

Ag. CHIEF OFFICER FINANCE & ICT SERVICES

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SUMMARY OF COUNTY FUNDINGS

Revenue Items	PROPOSED ESTIMATE	PROJECTED ESTIMATES	
	2026-2027	2027-2028	2028-2029
Opening balance			
Equitable Share	9,009,467,640	9,550,035,698	10,123,037,840
DANIDA Grant	23,123,790	24,511,217	25,981,890
Finance Locally -Led Climate Action Plan (FLLOCA)	180,498,627	191,328,545	202,808,257
IDA (World Bank Credit to Finance Agricultural Value Chain Development Project (NAVCDP)	157,535,352	166,987,473	177,006,722
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
IDA (World Bank Credit: Kenya Urban Support Project KUSP-Urban Institutional Grant (UIG)	36,634,916	38,833,011	41,162,992
IDA (World Bank Credit: Kenya Urban Support Project KUSP-Urban Development Grant (UDG)	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
Total Share of National Revenue	10,304,006,467	10,922,246,855	11,577,581,666
Locally Collected Revenue			
Revenue Items			
Land Rates	206,431,266	218,817,142	231,946,170
Rents	20,447,477	21,674,326	22,974,785
Trade License Fees	295,102,874	312,809,046	331,577,589
Bus Park Fees	74,280,439	78,737,265	83,461,501
Parking Fees	61,136,691	64,804,892	68,693,186
Reserved Slot	6,448,000	6,834,880	7,244,973
Monthly Stickers	19,312,500	20,471,250	21,699,525
Clamping Fees	61,320	64,999	68,899
Market Fees	69,191,065	73,342,529	77,743,081
Stock Ring	2,866,146	3,038,115	3,220,402
Cess	35,569,579	37,703,754	39,965,979
Building Plans	33,438,457	35,444,764	37,571,450
Sign Board Promotion Etc.	170,957,831	181,215,301	192,088,219
Livestock Movement Permit	44,327	46,987	49,806
Public Health And Others	10,866,203	11,518,175	12,209,266
Sub-Total	1,006,154,175	1,066,523,425	1,130,514,831
Revenue From Departments			
Medical Service, Public Health And Sanitation	338,739,686	1,056,601,209	1,119,997,281

Agriculture, Livestock and Fisheries	12,545,871	13,298,623	14,096,541
Trade, Tourism, Industry and Marketing	1,782,940	1,889,916	2,003,311
Liquor license	30,875,787	32,728,334	34,692,034
Water, Environment, Natural Resources and Climate Change	43,630,923	46,248,778	49,023,705
Lands, Physical Planning, Housing and Urban Development	238,155	252,444	267,591
Education, Technical Training, Innovation and Social Services	172,841	183,211	194,204
Sports, Culture, Gender and Youth Affairs	11,847,442	12,558,289	13,311,786
Public Service, County Administration and Participatory Development, Office of the Governor	151,350	160,431	170,057
Sub-Total	439,984,995	1,163,921,235	1,233,756,510
Total Own Source Revenue	1,446,139,170	2,230,444,660	2,364,271,341
Grand Total	11,750,145,637	13,152,691,515	13,941,853,007

DEPARTMENTAL BUDGET SUMMARY

Department	Personnel Emolument	Ops & Maintenance	Development	Totals
Lands, Physical Planning, Housing and Urban Development	66,899,754	21,236,884	201,654,627	289,791,265
Agriculture, Livestock Development, Fisheries and Irrigation.	191,405,124	10,965,300	283,052,715	485,423,139
City of Kisumu	250,427,163	30,989,028	968,683,268	1,250,099,459
County Assembly of Kisumu	352,864,077	440,000,000	0	792,864,077
County Public Service Board	18,961,788	21,053,822	-	40,015,610
Education, Technical Training, Innovation & Social Service	516,468,100	268,347,754	135,042,207	919,858,061
Infrastructure, Energy and Public Works	80,877,408	21,162,592	889,991,806	992,031,806
Finance, Economic Planning & ICT Services	337,475,004	1,037,610,896	70,388,633	1,445,474,533
Trade, Tourism, Industry and Marketing	58,731,960	11,711,620	138,504,428	208,948,008
Medical Services, Public Health and Sanitation	2,734,391,572	195,939,955	142,247,901	3,072,579,428
Sports, Culture, Gender and Youth Affairs	33,705,888	52,659,944	56,422,995	142,788,827
Water, Environment, Natural Resources & Climate Change	83,411,868	19,791,103	438,583,855	541,786,826
Public Service, County Administration & Participatory Development Office of the Governor	817,659,908	174,856,781	367,486,466	1,360,003,155
County Attorney	-	69,826,291	-	69,826,291
Ahero/Awasi Municipality	1,500,000	7,578,256	20,000,000	29,078,256
Maseno Holo Municipality	1,000,000	6,315,289	20,000,000	27,315,289
Kombewa/Bodi Municipality	1,000,000	6,473,159	20,000,000	27,473,159
Katito/Pap Onditi Municipality	1,000,000	6,315,289	20,000,000	27,315,289
Muhoroni/Chemelil Municipality	1,000,000	6,473,159	20,000,000	27,473,159
TOTALS	5,548,779,614	2,409,307,120	3,792,058,902	11,750,145,637

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
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P50670: LANDS, HOUSING PHYSICAL	1,119,017,548	-	1,134,068,084	290,049,511	304,551,987	319,779,586

12. Proposed Budget Estimates 2026/2027

PLANNING AND URBAN DEVELOPMENT						
Total Expenditure	1,119,017,548	-	1,134,068,084	290,049,511	304,551,987	319,779,586

5067 LANDS, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT							
		<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>2024/2025</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>	<i>2028/2029</i>
	Recurrent Expenditure	975,734,752	-	989,448,398	86,760,858	91,098,901	95,653,846
21	Compensation of Employees	66,899,754	-	66,899,754	66,899,754	70,244,742	73,756,979
22	Goods and Services	31,525,698	-	45,239,344	19,861,104	20,854,159	21,896,867
26	Grants	877,309,300	-	877,309,300	-	-	-
	Capital Expenditure	143,282,796	-	144,619,686	203,288,653	213,453,086	224,125,740
31	Acquisition of Non-Financial Assets	143,282,796	-	144,619,686	203,288,653	213,453,086	224,125,740
	Total Expenditure	1,119,017,548	-	1,134,068,084	290,049,511	304,551,987	319,779,586

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	<i>2024/2025</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	Percentage
Personnel Emoluments	66,899,754	-	66,899,754	66,899,754	23.06
Operations & Maintenance	1,052,117,794	-	1,067,168,330	21,495,130	7.41
Development	-	-	-	201,654,627	69.52
Total	1,119,017,548	-	1,134,068,084	290,049,511	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
<i>Sub-Programmes</i>	<i>2024/2025</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>	<i>2028/2029</i>
SP506001: General Administration,	1,108,888,098	-	1,119,503,740	284,959,193	299,207,153	314,167,510

13. Proposed Budget Estimates 2026/2027

Planning and Support Services						
SP506004: Lands and Physical Planning	6,766,739	-	9,660,175	3,136,021	3,292,822	3,457,463
SP506005: Housing and Urban Development	3,362,711	-	4,904,169	1,954,297	2,052,012	2,154,612
Total Programme Expenditure	1,119,017,548	-	1,134,068,084	290,049,511	304,551,987	319,779,586

P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	975,734,752	-	989,448,398	86,760,858	91,098,901	95,653,846	
21 Compensation of Employees	66,899,754	-	66,899,754	66,899,754	70,244,742	73,756,979	
22 Goods and Services	31,525,698	-	45,239,344	19,861,104	20,854,159	21,896,867	
26 Grants	877,309,300	-	877,309,300	-	-	-	
Capital Expenditure	143,282,796	-	144,619,686	203,288,653	213,453,086	224,125,740	
31 Acquisition of Non-Financial Assets	143,282,796	-	144,619,686	203,288,653	213,453,086	224,125,740	
Total Expenditure	1,119,017,548	-	1,134,068,084	290,049,511	304,551,987	319,779,586	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Percentage
Category	2024/2025	2024/2025	2025/2026	2026/2027	
Personnel Emoluments	66,899,754	-	66,899,754	66,899,754	23.06
Operations & Maintenance	1,052,117,794	-	1,067,168,330	21,495,130	7.41
Development	-	-	-	201,654,627	69.52
Total	1,119,017,548	-	1,134,068,084	290,049,511	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

14. Proposed Budget Estimates 2026/2027

Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	965,605,302	-	974,884,054	81,670,540	85,754,067	90,041,770
21 Compensation of Employees	66,899,754	-	66,899,754	66,899,754	70,244,742	73,756,979
22 Goods and Services	21,396,248	-	30,675,000	14,770,786	15,509,325	16,284,792
26 Grants	877,309,300	-	877,309,300	-	-	-
Capital Expenditure	143,282,796	-	144,619,686	203,288,653	213,453,086	224,125,740
31 Acquisition of Non-Financial Assets	143,282,796	-	144,619,686	203,288,653	213,453,086	224,125,740
Total Expenditure	1,108,888,098	-	1,119,503,740	284,959,193	299,207,153	314,167,510

P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT						
SP506004: Lands and Physical Planning						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	6,766,739	-	9,660,175	3,136,021	3,292,822	3,457,463
22 Goods and Services	6,766,739	-	9,660,175	3,136,021	3,292,822	3,457,463
Total Expenditure	6,766,739	-	9,660,175	3,136,021	3,292,822	3,457,463

P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT						
SP506005: Housing and Urban Development						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	3,362,711	-	4,904,169	1,954,297	2,052,012	2,154,612
22 Goods and Services	3,362,711	-	4,904,169	1,954,297	2,052,012	2,154,612
Total Expenditure	3,362,711	-	4,904,169	1,954,297	2,052,012	2,154,612

Part I: Classification by Vote, Head and Item

Prog I	P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT						
PISPI	SP506001: General Administration, Planning and Support Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Code	Item Description	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	66,899,754	-	66,899,754	66,899,754	70,244,742	73,756,979
2110100	Basic Salaries Permanent Employees	66,899,754	-	66,899,754	66,899,754	70,244,742	73,756,979
2110101	Salaries & Wages - Civil Servants	66,899,754	-	66,899,754	66,899,754	70,244,742	73,756,979

15. Proposed Budget Estimates 2026/2027

2200000	Use of Goods and Services	21,396,248	-	30,675,000	14,770,786	15,509,325	16,284,792
2210200	Communication, Supplies and Services	65,000	-	100,000	32,658	34,291	36,005
2210201	Telephone Services	65,000	-	100,000	32,658	34,291	36,005
2210300	Domestic Travel, Subsistence and Other Transportation Costs	3,242,498	-	4,900,000	2,900,232	3,045,244	3,197,506
2210301	Travel - Airline, Bus etc	325,000	-	500,000	163,289	171,453	180,026
2210302	Accommodation -Domestic Travel	967,498	-	1,400,000	457,209	480,069	504,073
2210303	Daily Subsistence Allowance	1,300,000	-	2,000,000	1,953,156	2,050,814	2,153,354
2210309	Field Allowance	650,000	-	1,000,000	326,578	342,907	360,052
2210400	Foreign Travel, Subsistence and other Transportation Costs	2,925,000	-	4,500,000	600,000	630,000	661,500
2210401	Travel - Airline, Bus etc	975,000	-	1,500,000	200,000	210,000	220,500
2210402	Accommodation - international Travel	975,000	-	1,500,000	200,000	210,000	220,500
2210403	Daily Subsistence Allowance	975,000	-	1,500,000	200,000	210,000	220,500
2210500	Printing, Advertising and Information Supplies and Services	406,250	-	625,000	101,644	106,726	112,063
2210502	Publishing & Printing services	162,500	-	250,000	101,644	106,726	112,063
2210504	Advertising & Publicity	243,750	-	375,000	-	-	-
2210600	Rental of Produced Assets	162,500	-	250,000	-	-	-
2210604	Hire of Transport	162,500	-	250,000	-	-	-
2210700	Training Expenses	-	-	-	1,329,479	1,395,953	1,465,751
2210799	Training Expenses-Other	-	-	-	1,329,479	1,395,953	1,465,751
2210800	Hospitality Supplies and Services	1,381,250	-	2,125,000	993,978	1,043,677	1,095,861
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	1,381,250	-	2,125,000	993,978	1,043,677	1,095,861
2211100	General Office Supplies and Services	3,298,750	-	5,075,000	3,237,382	3,399,251	3,569,214
2211101	General Office Supplies	3,250,000	-	5,000,000	3,132,889	3,289,533	3,454,010
2211102	Supplies and Accessories for Computers and Printers	48,750	-	75,000	104,493	109,718	115,204
2211200	Fuel, Oil and Lubricants	4,000,000	-	4,000,000	2,806,311	2,946,627	3,093,958
2211201	Refined Fuels and Lubricants for Transport	4,000,000	-	4,000,000	2,806,311	2,946,627	3,093,958
2211300	Other Operating Expenses	3,412,500	-	5,250,000	1,701,644	1,786,726	1,876,063
2211306	Membership fees & subscriptions to Professional/Other Bodies	162,500	-	250,000	201,644	211,726	222,313
2211310	Contracted Professional Services	3,250,000	-	5,000,000	1,500,000	1,575,000	1,653,750
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	812,500	-	1,250,000	408,222	428,633	450,065
2220101	Maintenance Motor Vehicles	812,500	-	1,250,000	408,222	428,633	450,065

2220200	Routine Maintenance - Other Assets	1,690,000	-	2,600,000	659,236	692,198	726,808
2220205	Maintenance of Buildings and Stations Non-Residential	715,000	-	1,100,000	359,236	377,198	396,058
2220210	Maintenance of Computers, Software and Networks	975,000	-	1,500,000	300,000	315,000	330,750
2600000	Grants	877,309,300	-	877,309,300	-	-	-
2640400	Other Current Transfers, Grants and Subsidies	32,309,300	-	32,309,300	-	-	-
2640499	Other Current Transfers	32,309,300	-	32,309,300	-	-	-
2640500	Other Capital Grants and Transfers	845,000,000	-	845,000,000	-	-	-
2640503	Other Capital Grants and Transfers	845,000,000	-	845,000,000	-	-	-
3100000	Acquisition of Non-Financial Assets	143,282,796	-	144,619,686	203,288,653	213,453,086	224,125,740
3110500	Construction of Civil Works	64,800,000	-	64,800,000	201,654,627	211,737,358	222,324,226
3110504	Other Infrastructure and Civil Works	64,800,000	-	64,800,000	201,654,627	211,737,358	222,324,226
3111000	Purchase of Office Furniture/General Equipment	2,482,796	-	3,819,686	1,634,026	1,715,727	1,801,514
3111001	Purchase of Office Furniture/General Equipment	538,281	-	828,125	257,048	269,900	283,395
3111002	Purchase of Computers, Printers and Other IT Equipment	1,944,515	-	2,991,561	1,376,978	1,445,827	1,518,118
3130100	Acquisition of Land	76,000,000	-	76,000,000	-	-	-
3130101	Acquisition of Land	76,000,000	-	76,000,000	-	-	-

<i>Progl</i>	P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT						
<i>PISP4</i>	SP506004: Lands and Physical Planning						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	6,766,739	-	9,660,175	3,136,021	3,292,822	3,457,463
2210200	Communication, Supplies and Services	-	-	57,500	30,000	31,500	33,075
2210201	Telephone Services	-	-	57,500	30,000	31,500	33,075
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,911,114	-	2,940,175	1,210,196	1,270,706	1,334,241
2210301	Travel - Airline, Bus etc	170,739	-	262,675	135,784	142,573	149,702
2210302	Accommodation -Domestic Travel	830,375	-	1,277,500	317,203	333,063	349,716
2210303	Daily Subsistence Allowance	585,000	-	900,000	693,920	728,616	765,047
2210309	Field Allowance	325,000	-	500,000	63,289	66,453	69,776
2210500	Printing, Advertising and Information Supplies and Services	966,875	-	1,487,500	305,785	321,074	337,128
2210502	Publishing & Printing services	780,000	-	1,200,000	305,785	321,074	337,128

17. Proposed Budget Estimates 2026/2027

2210504	Advertising & Publicity	186,875	-	287,500	-	-	-
2210800	Hospitality Supplies and Services	1,139,125	-	1,752,500	522,328	548,444	575,867
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	537,875	-	827,500	320,243	336,255	353,068
2210802	Board Committee, Conferences and Seminars	601,250	-	925,000	202,085	212,189	222,799
2211100	General Office Supplies and Services	794,625	-	1,222,500	299,241	314,203	329,913
2211101	General Office Supplies	534,625	-	822,500	268,610	282,041	296,143
2211102	Supplies and Accessories for Computers and Printers	260,000	-	400,000	30,631	32,163	33,771
2211200	Fuel, Oil and Lubricants	1,500,000	-	1,500,000	489,867	514,360	540,078
2211201	Refined Fuels and Lubricants for Transport	1,500,000	-	1,500,000	489,867	514,360	540,078
2211300	Other Operating Expenses	455,000	-	700,000	278,604	292,534	307,161
2211306	Membership fees & subscriptions to Professional/Other Bodies	455,000	-	700,000	278,604	292,534	307,161

<i>Prog1</i>	<i>P50670: LANDS, HOUSING PHYSICAL PLANNING AND URBAN DEVELOPMENT</i>						
<i>PISP5</i>	<i>SP506005:Housing and Urban Development</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	3,362,711	-	4,904,169	1,954,297	2,052,012	2,154,612
2210200	Communication, Supplies and Services	13,000	-	20,000	30,000	31,500	33,075
2210201	Telephone Services	13,000	-	20,000	30,000	31,500	33,075
2210300	Domestic Travel, Subsistence and Other Transportation Costs	513,928	-	790,658	1,017,447	1,068,319	1,121,735
2210301	Travel - Airline, Bus etc	259,037	-	398,518	230,147	241,654	253,737
2210302	Accommodation -Domestic Travel	254,891	-	392,140	128,064	134,467	141,191
2210303	Daily Subsistence Allowance	-	-	-	659,236	692,198	726,808
2210500	Printing, Advertising and Information Supplies and Services	845,000	-	1,300,000	94,551	99,279	104,242
2210502	Publishing & Printing services	520,000	-	800,000	94,551	99,279	104,242
2210504	Advertising & Publicity	325,000	-	500,000	-	-	-
2210800	Hospitality Supplies and Services	698,595	-	1,074,761	350,993	368,543	386,970
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	220,643	-	339,450	210,857	221,400	232,470
2210802	Board Committee, Conferences and Seminars	477,952	-	735,311	140,136	147,143	154,500
2211100	General Office Supplies and Services	402,188	-	618,750	202,070	212,174	222,782
2211101	General Office Supplies	402,188	-	618,750	202,070	212,174	222,782

18. Proposed Budget Estimates 2026/2027

2211200	Fuel, Oil and Lubricants	500,000	-	500,000	163,289	171,453	180,026
2211201	Refined Fuels and Lubricants for Transport	500,000	-	500,000	163,289	171,453	180,026
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	390,000	-	600,000	95,947	100,744	105,782
2220101	Maintenance Motor Vehicles	390,000	-	600,000	95,947	100,744	105,782

	Project Name	Amount
1	County Spatial Plan	40,000,000
2	County Valuation Roll	103,000,000
3	Integrated EDAMS, LIMS and GL client for housing management	20,000,000
4	Survey Equipment	3,000,000
5	Construction of Katito Municipality HQs Phase 3	5,000,000
6	Storm Water Drainage for Katito Town	4,000,000
7	Storm Water Management for Kombewa Town	4,000,000
8	GIS Equipment	3,000,000
9	Construction of Maseno Holo Municipal Headquarters Phase 1	10,000,000
1	Storm Water Drainage Works Wangneno Market	4,200,732
1	Survey and Planning of Chiga, Rabuor, Asat and Pap Onditi	12,000,000
1	Land Bank	10,000,000
1	Survey of Arina and Mosque Estates	4,000,000
	TOTALS	201,654,627

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

Part A: Vision

A vibrant, food and nutrition secure, prosperous County.

Part B: Mission

To develop an innovative, commercially oriented, and sustainable agriculture sector to ensure food and nutrition security and improved livelihoods in the county.

Part C: Mandate of the Department

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, c) Fisheries and Blue Economy, and d) Veterinary Services. In its quest to commercialize the agricultural sector, the department develops and implements programmes, projects and activities that support smallholder farmers, youth, women, and fisherfolk in the county to sustainably produce and market agricultural and fisheries produce. These interventions fall under the broad categories of programmes: 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.

Part D: Strategic Overview and Context for Budget Intervention

The agricultural sector remains a vital component of the growth of Kisumu County's economy and a key driver of livelihoods, food security, and rural transformation. Despite this central role, the Department's budget allocation over the years has continued to be inadequate to support the level of agricultural transformation envisioned in the County's strategic frameworks.

Kenya Vision 2030 identifies agriculture as a priority sector for economic growth, while the Malabo Declaration recommends allocating at least 10% of the total government budget to agriculture to accelerate sector development. Kisumu County is yet to achieve this benchmark. Despite recurring budgetary constraints, with support from development partners the sector has realized notable achievements in the recent past that include: completion of three phases in the construction of Pap Konam Agricultural Training Centre that is soon being operationalized by the Kenya School of Agriculture: revitalized operations of Maseno ATC through renovations and operationalizing of sector facility financing mechanism; distributed assorted certified crop seeds to farmers across the county to boost crop productivity; promoted livelihood diversification by distributing coffee and grafted avocado and mango seedlings to farmers in SE Nyakach and Muhoroni/Koru wards; strengthened value chain coordination and targeted investment by developing five (5) value chain strategies for chicken, cotton, dairy, rice, and tomato to guide targeted sector interventions; digitized 63,637 farmers across 35 wards, enabling 16,385 of them to access the national fertilizer subsidy programme; supported youth and women agripreneurship through grants totaling Kes 7.4 million, complemented by training and incubation support; mobilized and established 35 SACCOs and 19 Farmer Producer Organizations (FPOs) to support increased access to agricultural credit and structured markets by farmers; disbursed KES 11.7 million in inclusion grants to 12 SACCOs to strengthen financial access for smallholder farmers; 6,704 farmers actively accessing digital market linkage/ credit services from FPOs and SACCOs; Ahero multi-stage rice mill operationalized through a lease agreement with focus to improve market access local rice produce; strengthened fisheries co-management and expanded cage aquaculture on Lake Victoria by providing twenty cages to Paga, Ogal, Kaloka, and Nyamaroka BMUs; improved post-harvest fish handling and reduced fish losses through fish beach bandas.

The CFSP 2026/2027 affirms that a majority of County residents derive their livelihoods directly or indirectly from agriculture. Agriculture contributes an estimated 16% of the County's Gross County Product (GCP), with 62% of the residents involved in farming. Given this economic significance, increased and sustained investment in the sector is essential for achieving the County's socio-economic transformation agenda. The need for increased investment is informed in the context of: rising demand for extension services; climate change impacts on production systems; increasing cost of inputs and farm operations; need for modernization of value chains and market infrastructure; youth unemployment and the need for agribusiness opportunities; emerging animal and crop diseases requiring robust surveillance and response, and; blue economy potential that remains underexploited.

The proposed FY2026-27 budget is anchored on continuing the county post-covid socio-economic recovery strategy, building on previous gains, investing in priority value chains, and improving service delivery that will facilitate the rebound of the agricultural sector. The budget is also aligned to MTP IV 2023-2027, BETA and CIDP III 2023-2027 priorities. During FY 2026/27, the sector will prioritize the implementation of the following programmes and associated strategic interventions:

Departmental planning and administration services: Development and or domestication of sector policies, regulations, and strategies; strengthen the departmental Facility Improvement Financing (FIF); implementation support to donor-funded projects i.e., National Agricultural Value Chain Development Project (NAVCDP), GCF-TUNZA and Integrated Natural Resource Management Programme (INREP); recruitment of staff to address critical human resource gaps; building capacity of staff to enhance technical competencies, service delivery and career progression; continued renovation of Maseno ATC and improving KDDC to position them as a regional agriculture incubation, mentorship, and training centers.

Promotion of sustainable land use: Dissemination of soil and water conservation technologies and practices; promotion of low-carbon climate resilience technologies and practices including investing in flood control, water harvesting, and strengthen early warning systems; promotion of agroforestry through planting fruit tree seedlings and fodder trees; continued development and rehabilitation of irrigation schemes; development of small irrigation schemes to support horticulture production; strengthening of Irrigation Water User's Associations (IWUAs) to improve irrigation water management and use; dissemination of urban and peri-urban agricultural technologies to enhance household food security and; restoration of degraded agricultural landscapes and wetlands.

Agricultural productivity and output improvement: enhance digital extension and advisory services; investing in climate smart agricultural technologies and practices; capacity for building of technical staff in modern and emerging agricultural technologies; establishment of farmer field schools and demonstration plots for effective technology and skills dissemination; partner with research institutions (KALRO, universities) for adaptive research; continued updating of the county agricultural digital database; promotion of modern cropping technologies through provision of improved crop varieties and certified seeds, pesticides, and fertilizers; promotion of enterprise diversification; accelerated livestock genetic improvement through distribution of improved animals and setting up sahiwal bull schemes; commercialization development of the county animal feed resource including construction of haybarns; development of the aquaculture value chain including promotion of cage-fish farming; enhance crop and animal pest and disease surveillance and control; continued improved in the delivery of subsidized farm mechanization services.

Agriculture input and credit Access: Capacity building of agricultural value chain actors in entrepreneurship; strengthening of farmers' cooperatives to improve access to credit and enhance

collective market actions; enhancing access to subsidized artificial insemination (AI) services to support accelerated livestock improvement; implementation of the county e-voucher farm input subsidy program; development and maintenance of farm input bulking/multiplication infrastructure.

Promotion of agricultural market access and product development: Facilitate structured agricultural market linkages; promote contract farming; invest in youth-focused agritech innovation hubs and agribusiness mentorship and incubation programmes; capacity building of value chain actors in value addition and product development; development of post-harvest handling infrastructure, including slaughterhouses, agriculture aggregation centres, and fish landing sites and; and enhance sector quality assurance

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P0301: General Administration, Planning and Support Services	609,845,962	-	610,853,529	485,423,139	509,694,296	535,179,011
Total Expenditure	609,845,962	-	610,853,529	485,423,139	509,694,296	535,179,011

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	452,859,735	-	453,867,302	322,550,789	338,678,328	355,612,245	
21 Compensation of Employees	191,405,124	-	191,405,124	191,405,124	200,975,380	211,024,149	
22 Goods and Services	1,871,197	-	2,878,764	10,965,300	11,513,565	12,089,243	
26 Grants	259,583,414	-	259,583,414	120,180,365	126,189,383	132,498,852	
Capital Expenditure	156,986,227	-	156,986,227	162,872,350	171,015,968	179,566,766	
31 Acquisition of Non-Financial Assets	156,986,227	-	156,986,227	162,872,350	171,015,968	179,566,766	
Total Expenditure	609,845,962	-	610,853,529	485,423,139	509,694,296	535,179,011	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	191,405,124	-	191,405,124	191,405,124	39.43
Operations & Maintenance	418,440,838	-	419,448,405	10,965,300	2.26
Development	-	-	-	283,052,715	58.31
Total	609,845,962	-	610,853,529	485,423,139	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
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP030101: Policy and Legal Framework Development	609,845,962	-	610,853,529	485,423,139	509,694,296	535,179,011
Total Programme Expenditure	609,845,962	-	610,853,529	485,423,139	509,694,296	535,179,011

P0301: General Administration, Planning and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	452,859,735	-	453,867,302	322,550,789	338,678,328	355,612,245
21 Compensation of Employees	191,405,124	-	191,405,124	191,405,124	200,975,380	211,024,149
22 Goods and Services	1,871,197	-	2,878,764	10,965,300	11,513,565	12,089,243
26 Grants	259,583,414	-	259,583,414	120,180,365	126,189,383	132,498,852
Capital Expenditure	156,986,227	-	156,986,227	162,872,350	171,015,968	179,566,766
31 Acquisition of Non-Financial Assets	156,986,227	-	156,986,227	162,872,350	171,015,968	179,566,766
Total Expenditure	609,845,962	-	610,853,529	485,423,139	509,694,296	535,179,011

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	191,405,124	-	191,405,124	191,405,124	39.43
Operations & Maintenance	418,440,838	-	419,448,405	10,965,300	2.26
Development	-	-	-	283,052,715	58.31
Total	609,845,962	-	610,853,529	485,423,139	100

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	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	452,859,735	-	453,867,302	322,550,789	338,678,328	355,612,245	
21 Compensation of Employees	191,405,124	-	191,405,124	191,405,124	200,975,380	211,024,149	
22 Goods and Services	1,871,197	-	2,878,764	10,965,300	11,513,565	12,089,243	
26 Grants	259,583,414	-	259,583,414	120,180,365	126,189,383	132,498,852	
Capital Expenditure	156,986,227	-	156,986,227	162,872,350	171,015,968	179,566,766	
31 Acquisition of Non-Financial Assets	156,986,227	-	156,986,227	162,872,350	171,015,968	179,566,766	
Total Expenditure	609,845,962	-	610,853,529	485,423,139	509,694,296	535,179,011	

Part I: Classification by Vote, Head and Item

Prog1 P0301: General Administration, Planning and Support Services							
PISP1 SP030101: Policy and Legal Framework Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Code	Item Description	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	191,405,124	-	191,405,124	191,405,124	200,975,380	211,024,149
2110100	Basic Salaries Permanent Employees	191,405,124	-	191,405,124	191,405,124	200,975,380	211,024,149
2110101	Salaries & Wages - Civil Servants	191,405,124	-	191,405,124	191,405,124	200,975,380	211,024,149
2200000	Use of Goods and Services	1,871,197	-	2,878,764	10,965,300	11,513,565	12,089,243
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,221,197	-	1,878,764	1,300,000	1,365,000	1,433,250
2210301	Travel - Airline, Bus etc	571,197	-	878,764	-	-	-
2210302	Accommodation -Domestic Travel	-	-	-	500,000	525,000	551,250
2210303	Daily Subsistence Allowance	650,000	-	1,000,000	800,000	840,000	882,000
2210800	Hospitality Supplies and Services	650,000	-	1,000,000	-	-	-
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	650,000	-	1,000,000	-	-	-
2211000	Specialised Materials and Supplies	-	-	-	2,000,000	2,100,000	2,205,000
2211026	Purchase of Vaccines and Sera	-	-	-	2,000,000	2,100,000	2,205,000

24. Proposed Budget Estimates 2026/2027

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	-	-	-	2,500,000	2,625,000	2,756,250
2211201	Refined Fuels and Lubricants for Transport	-	-	-	2,500,000	2,625,000	2,756,250
2211300	Other Operating Expenses	-	-	-	1,165,300	1,223,565	1,284,743
2211305	Contracted Guards & Cleaning Services	-	-	-	1,165,300	1,223,565	1,284,743
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
2600000	Grants	259,583,414	-	259,583,414	120,180,365	126,189,383	132,498,852
2640500	Other Capital Grants and Transfers	259,583,414	-	259,583,414	120,180,365	126,189,383	132,498,852
2640503	Other Capital Grants and Transfers	259,583,414	-	259,583,414	120,180,365	126,189,383	132,498,852
3100000	Acquisition of Non-Financial Assets	156,986,227	-	156,986,227	162,872,350	171,015,968	179,566,766
3110500	Construction of Civil Works	98,286,227	-	98,286,227	162,872,350	171,015,968	179,566,766
3110504	Other Infrastructure and Civil Works	98,286,227	-	98,286,227	162,872,350	171,015,968	179,566,766
3111100	Specialised Plant, Equipment and Machinery	3,200,000	-	3,200,000	-	-	-
3111103	Purchase of Agricultural Machinery and Equipment	3,200,000	-	3,200,000	-	-	-
3111300	Purchase of Certified Seeds, Breeding Stock/Live Animals	5,500,000	-	5,500,000	-	-	-
3111301	Purchase of Certified Crop Seeds	5,500,000	-	5,500,000	-	-	-
3111500	Rehabilitation of Civil Works	50,000,000	-	50,000,000	-	-	-
3111504	Other infrastructure and Civil Works	50,000,000	-	50,000,000	-	-	-

DEVELOPMENT LIST

S/NO.	Project	Amount
1.	National Agricultural Value Chain Development Project (NAVCDP)- World Bank/IDA	105,000,005
2.	NAVCDP Counterpart contribution	15,180,360
3.	2025-2026 Roll over projects	58,851,439
4.	Pending Bills	23,645,924
5.	Rehabilitation of Mamboleo Slaughterhouse(Automation and fencing)	40,000,000
6.	Continued development & revitalization of Maseno Agricultural Training Center	20,000,000
7.	Improvement of KDDC	20,374,987
	Total	283,052,715

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 unequaled 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. 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 safely.

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		
				2026/2027	2027/2028	2028/2029

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 Plan 2019- 2024	31 st Dec 2023		
		customer satisfaction survey, gender and youth	Customer satisfaction survey report;	31 st Dec 2023	31 st Dec 2023	31 st 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	Quarterly	Quarterly	Quarterly
		safety measures relating to personnel documents and information , equipment and assets maintained,	Frequency of downtime	20%	15%	10%
		Treasury newsletters, upgraded	Number of press releases and press conferences	Quarterly	Quarterly	Quarterly

		service delivery improvements . Environmental standards sustained,	Service delivery charter revised Newsletters, Upgraded website.,	31 st Dec 2023	31 st Dec 2023	31 st 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 cityo 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 ServicesOutcome: Improved Hygiene Standard						
	Public Health	Food Handlers Examined	Number of Health Certificate Issued	No	No.	No.
			Number of food handler centers covered.	No..	No.	No.
P. 005 ENVIROMENTAL MANAGEMENT SERVICES						
Outcome: Improved clean, Healthy socio-economically viable and beautiful Environment						
	Environment Department	20 Tonnesof cabbage Collected per day	Number of open spaces	No	No.	No.

			and parks Beautified			
			Number of trees planted			
			Number of environmenta l 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
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P001: General Administrative Services	266,203,280	-	273,782,727	1,250,099,458	1,312,604,431	1,378,234,652
Total Expenditure	266,203,280	-	273,782,727	1,250,099,458	1,312,604,431	1,378,234,652

5072 CITY OF KISUMU							
Economic Classification	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	265,423,280	-	272,582,727	279,428,190	293,399,600	308,069,579	

21	Compensation of Employees	250,427,163	-	250,427,163	250,427,163	262,948,521	276,095,947
22	Goods and Services	13,696,117	-	20,155,564	28,901,027	30,346,078	31,863,382
26	Grants	1,300,000	-	2,000,000	100,000	105,000	110,250
	Capital Expenditure	780,000	-	1,200,000	970,671,268	1,019,204,831	1,070,165,073
31	Acquisition of Non-Financial Assets	780,000	-	1,200,000	970,671,268	1,019,204,831	1,070,165,073
	Total Expenditure	266,203,280	-	273,782,727	1,250,099,458	1,312,604,431	1,378,234,652

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Percentage
Category	2024/2025	2024/2025	2025/2026	2026/2027	
Personnel Emoluments	250,427,163	-	250,427,163	250,427,163	20.03
Operations & Maintenance	15,776,117	-	23,355,564	30,989,027	2.48
Development	-	-	-	968,683,268	77.49
Total	266,203,280	-	273,782,727	1,250,099,458	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
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP0101: General Administration and Planning Services	266,203,280	-	273,782,727	1,250,099,458	1,312,604,431	1,378,234,652
Total Programme Expenditure	266,203,280	-	273,782,727	1,250,099,458	1,312,604,431	1,378,234,652

P001: General Administrative Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	265,423,280	-	272,582,727	279,428,190	293,399,600	308,069,579
21 Compensation of Employees	250,427,163	-	250,427,163	250,427,163	262,948,521	276,095,947
22 Goods and Services	13,696,117	-	20,155,564	28,901,027	30,346,078	31,863,382

31. Proposed Budget Estimates 2026/2027

26	Grants	1,300,000	-	2,000,000	100,000	105,000	110,250
	Capital Expenditure	780,000	-	1,200,000	970,671,268	1,019,204,831	1,070,165,073
31	Acquisition of Non-Financial Assets	780,000	-	1,200,000	970,671,268	1,019,204,831	1,070,165,073
	Total Expenditure	266,203,280	-	273,782,727	1,250,099,458	1,312,604,431	1,378,234,652

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	250,427,163	-	250,427,163	250,427,163	20.03
Operations & Maintenance	15,776,117	-	23,355,564	30,989,027	2.48
Development	-	-	-	968,683,268	77.49
Total	266,203,280	-	273,782,727	1,250,099,458	100

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

<i>P001: General Administrative Services</i>							
<i>SP0101: General Administration and Planning Services</i>							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	265,423,280	-	272,582,727	279,428,190	293,399,600	308,069,579	
21 Compensation of Employees	250,427,163	-	250,427,163	250,427,163	262,948,521	276,095,947	
22 Goods and Services	13,696,117	-	20,155,564	28,901,027	30,346,078	31,863,382	
26 Grants	1,300,000	-	2,000,000	100,000	105,000	110,250	
	780,000	-	1,200,000	970,671,268	1,019,204,831	1,070,165,073	
31 Acquisition of Non-Financial Assets	780,000	-	1,200,000	970,671,268	1,019,204,831	1,070,165,073	
Total Expenditure	266,203,280	-	273,782,727	1,250,099,458	1,312,604,431	1,378,234,652	

Part I: Classification by Vote, Head and Item

<i>ProgI</i>		<i>P001: General Administrative Services</i>					
<i>PISP1</i>		<i>SP0101: General Administration and Planning Services</i>					
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Code	Item Description	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	250,427,163	-	250,427,163	250,427,163	262,948,521	276,095,947

32. Proposed Budget Estimates 2026/2027

2110100	Basic Salaries Permanent Employees	250,427,163	-	250,427,163	250,427,163	262,948,521	276,095,947
2110101	Salaries & Wages - Civil Servants	250,427,163	-	250,427,163	250,427,163	262,948,521	276,095,947
2200000	Use of Goods and Services	13,696,117	-	20,155,564	28,901,027	30,346,078	31,863,382
2210100	Utilities Supplies and Services	3,250,000	-	5,000,000	3,246,000	3,408,300	3,578,715
2210101	Electricity	1,300,000	-	2,000,000	1,216,000	1,276,800	1,340,640
2210102	Water & Sewerage	1,950,000	-	3,000,000	2,030,000	2,131,500	2,238,075
2210200	Communication, Supplies and Services	-	-	-	1,510,000	1,585,500	1,664,775
2210201	Telephone Services	-	-	-	430,000	451,500	474,075
2210202	Internet Connections	-	-	-	1,080,000	1,134,000	1,190,700
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,950,000	-	3,000,000	5,619,625	5,900,606	6,195,637
2210301	Travel - Airline, Bus etc	650,000	-	1,000,000	931,432	978,004	1,026,904
2210302	Accommodation -Domestic Travel	650,000	-	1,000,000	2,419,333	2,540,300	2,667,315
2210303	Daily Subsistence Allowance	650,000	-	1,000,000	2,268,860	2,382,303	2,501,418
2210400	Foreign Travel, Subsistence and other Transportation Costs	1,300,000	-	2,000,000	350,000	367,500	385,875
2210401	Travel - Airline, Bus etc	650,000	-	1,000,000	250,000	262,500	275,625
2210402	Accommodation -international Travel	650,000	-	1,000,000	100,000	105,000	110,250
2210500	Printing, Advertising and Information Supplies and Services	975,000	-	1,500,000	730,000	766,500	804,825
2210502	Publishing & Printing services	-	-	-	430,000	451,500	474,075
2210504	Advertising & Publicity	975,000	-	1,500,000	300,000	315,000	330,750
2210600	Rental of Produced Assets	-	-	-	50,000	52,500	55,125
2210606	Hire of Equipment & Machinery	-	-	-	50,000	52,500	55,125
2210700	Training Expenses	-	-	-	700,000	735,000	771,750
2210701	Travel Allowances	-	-	-	100,000	105,000	110,250
2210799	Training Expenses-Other	-	-	-	600,000	630,000	661,500
2210800	Hospitality Supplies and Services	650,000	-	1,000,000	2,705,029	2,840,280	2,982,294
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	650,000	-	1,000,000	2,405,029	2,525,280	2,651,544
2210802	Board Committee, Conferences and Seminars	-	-	-	100,000	105,000	110,250
2210805	National Celebrations	-	-	-	200,000	210,000	220,500
2210900	Insurance Costs	-	-	-	120,000	126,000	132,300
2210904	Motor Vehicle Insurance	-	-	-	120,000	126,000	132,300
2211000	Specialised Materials and Supplies	1,300,000	-	2,000,000	1,545,515	1,622,791	1,703,930
2211002	Dressings and Other Non-Pharmaceutical Medical Items	-	-	-	250,000	262,500	275,625
2211005	Chemical and Industrial Gases	-	-	-	450,000	472,500	496,125
2211006	Purchase of Workshop Tools, Spares and Small Equipment	-	-	-	295,515	310,291	325,805

2211016	Purchase of Uniforms & Clothing -Staff	1,300,000	-	2,000,000	200,000	210,000	220,500
2211021	Purchase of Bedding and Linen	-	-	-	350,000	367,500	385,875
2211100	General Office Supplies and Services	2,246,117	-	3,455,564	2,221,946	2,333,043	2,449,695
2211101	General Office Supplies	1,271,117	-	1,955,564	1,120,946	1,176,993	1,235,843
2211102	Supplies and Accessories for Computers and Printers	975,000	-	1,500,000	1,081,000	1,135,050	1,191,803
2211103	Sanitary and Cleaning Materials Supplies	-	-	-	20,000	21,000	22,050
2211200	Fuel, Oil and Lubricants	1,700,000	-	1,700,000	5,872,470	6,166,094	6,474,398
2211201	Refined Fuels and Lubricants for Transport	1,700,000	-	1,700,000	5,872,470	6,166,094	6,474,398
2211300	Other Operating Expenses	-	-	-	2,522,025	2,648,126	2,780,533
2211305	Contracted Guards & Cleaning Services	-	-	-	120,000	126,000	132,300
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	402,025	422,126	443,233
2211308	Legal Fees, Arbitration and Compensation Payments	-	-	-	1,000,000	1,050,000	1,102,500
2211320	Committee Meetings	-	-	-	1,000,000	1,050,000	1,102,500
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	325,000	-	500,000	1,169,000	1,227,450	1,288,823
2220101	Maintenance Motor Vehicles	325,000	-	500,000	1,169,000	1,227,450	1,288,823
2220200	Routine Maintenance - Other Assets	-	-	-	539,417	566,388	594,707
2220202	Maintenance of Office Furniture & Equipment	-	-	-	50,000	52,500	55,125
2220210	Maintenance of Computers, Software and Networks	-	-	-	489,417	513,888	539,582
2600000	Grants	1,300,000	-	2,000,000	100,000	105,000	110,250
2640400	Other Current Transfers, Grants and Subsidies	1,300,000	-	2,000,000	100,000	105,000	110,250
2640403	Burial Grants for Destitutes	-	-	-	100,000	105,000	110,250
2640499	Other Current Transfers	1,300,000	-	2,000,000	-	-	-
3100000	Acquisition of Non-Financial Assets	780,000	-	1,200,000	970,671,268	1,019,204,831	1,070,165,073
3110500	Construction of Civil Works	-	-	-	968,683,268	1,017,117,431	1,067,973,303
3110504	Other Infrastructure and Civil Works	-	-	-	968,683,268	1,017,117,431	1,067,973,303
3111000	Purchase of Office Furniture/General Equipment	780,000	-	1,200,000	1,988,000	2,087,400	2,191,770
3111001	Purchase of Office Furniture/General Equipment	780,000	-	1,200,000	190,000	199,500	209,475
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	-	1,748,000	1,835,400	1,927,170
3111003	Purchase of Air Conditioners, Fans and Heating Appliances	-	-	-	50,000	52,500	55,125

1.	Engineering and Design Plans	-
2.	Other Infrastructure and Civil Works - Kaloleni	45,000,000
3.	The project shall consist of the following components. a) Wall finishes b) Fittings and fixtures c) Electrical and mechanical works d) External works (boundary walling and landscaping works including a centricbox) e) Installation of flood lights	
4.	Other Infrastructure and Civil Works-Rollover projects	251,844,304
5.	Other Infrastructure and Civil Works - KUSP 2 Grants	377,029,152
6.	Payables from Previous Financial Period - Other (Budget)s	294,809,812
TOTAL		968,683,268

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
	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
P0201: General Administration,	241,542,146	-	274,940,366	557,168,267	585,026,680	597,740,514

Planning and Support Services						
P0202: Legislation and Oversight Services	370,334,933	-	355,316,465	553,985,176	581,684,435	610,768,657
Total Expenditure	611,877,079	-	630,256,831	1,111,153,443	1,166,711,115	1,208,509,171

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>2025/2026</i>	<i>2025/2026</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>	<i>2028/2029</i>	
Recurrent Expenditure	611,877,079	-	630,256,831	996,153,443	1,045,961,115	1,098,259,171	
21 Compensation of Employees	267,833,200	-	284,744,659	477,672,630	501,556,262	526,634,075	
22 Goods and Services	344,043,879	-	345,512,172	488,033,134	512,434,791	538,056,530	
27 Social Benefits	-	-	-	30,447,679	31,970,063	33,568,566	
Capital Expenditure	-	-	-	115,000,000	120,750,000	110,250,000	
31 Acquisition of Non-Financial Assets	-	-	-	100,000,000	105,000,000	110,250,000	
45 Domestic Loans to Individuals	-	-	-	15,000,000	15,750,000	-	
Total Expenditure	611,877,079	-	630,256,831	1,111,153,443	1,166,711,115	1,208,509,171	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Percentage
Category	2025/2026	2025/2026	2025/2026	2026/2027	
Personnel Emoluments	267,833,200	-	284,744,659	477,672,630	42.99
Operations & Maintenance	344,043,879	-	345,512,172	533,480,813	48.01
Development	-	-	-	100,000,000	9.00
Total	611,877,079	-	630,256,831	1,111,153,443	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
<i>Sub-Programmes</i>	<i>2025/2026</i>	<i>2025/2026</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>	<i>2028/2029</i>
SP020101: Legislation and	44,507,840	-	59,012,777	278,829,252	292,770,715	307,409,250

Procedural Services						
SP020102: Finance and Accounting Services	56,075,871	-	47,187,571	77,317,670	81,183,554	85,242,731
SP020103: ICT, Library and Information Services	7,306,280	-	7,306,280	48,436,944	50,858,791	53,401,731
SP020104: Human Resource and Administration	127,452,035	-	154,047,618	140,574,476	147,603,200	154,983,360
SP020105: Supply Chain Management Services	6,200,120	-	7,386,120	12,009,925	12,610,421	13,240,942
Total Programme Expenditure	241,542,146	-	274,940,366	557,168,267	585,026,680	614,278,014

<i>P0201: General Administration, Planning and Support Services</i>							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	241,542,146	-	274,940,366	442,168,267	464,276,680	487,490,514	
21 Compensation of Employees	104,805,691	-	129,735,618	170,525,301	179,051,566	188,004,144	
22 Goods and Services	136,736,455	-	145,204,748	271,642,966	285,225,114	299,486,370	
Capital Expenditure	-	-	-	115,000,000	120,750,000	110,250,000	
31 Acquisition of Non-Financial Assets	-	-	-	100,000,000	105,000,000	110,250,000	
45 Domestic Loans to Individuals	-	-	-	15,000,000	15,750,000	-	
Total Expenditure	241,542,146	-	274,940,366	557,168,267	585,026,680	597,740,514	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2025/2026	2025/2026	2025/2026	2026/2027	Percentage
Personnel Emoluments	104,805,691	-	129,735,618	170,525,301	30.61
Operations & Maintenance	136,736,455	-	145,204,748	286,642,966	51.45
Development	-	-	-	100,000,000	17.95
Total	241,542,146	-	274,940,366	557,168,267	100

38. Proposed Budget Estimates 2026/2027

P0202: Legislation and Oversight Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Sub-Programmes</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
SP020201: Legislation and Oversight	145,562,186	-	139,980,268	231,939,130	243,536,087	255,712,891
SP020202: Policy (Office of Speaker)	41,677,123	-	39,240,573	55,234,672	57,996,406	60,896,226
SP020203: Committee Service	107,000,000	-	100,000,000	160,130,664	168,137,197	176,544,057
SP020204: Representation and Public Participation	76,095,624	-	76,095,624	106,680,710	112,014,746	117,615,483
Total Programme Expenditure	370,334,933	-	355,316,465	553,985,176	581,684,435	610,768,657

P0202: Legislation and Oversight Services							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	370,334,933	-	355,316,465	553,985,176	581,684,435	610,768,657	
21 Compensation of Employees	163,027,509	-	155,009,041	307,147,329	322,504,695	338,629,930	
22 Goods and Services	207,307,424	-	200,307,424	216,390,168	227,209,676	238,570,160	
27 Social Benefits	-	-	-	30,447,679	31,970,063	33,568,566	
Total Expenditure	370,334,933	-	355,316,465	553,985,176	581,684,435	610,768,657	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2025/2026	2025/2026	2025/2026	2026/2027	Percentage
Personnel Emoluments	163,027,509	-	155,009,041	307,147,329	55.44
Operations & Maintenance	207,307,424	-	200,307,424	246,837,847	44.56
Development	-	-	-	-	0.00
Total	370,334,933	-	355,316,465	553,985,176	100

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
P0201: General Administration, Planning and Support Services	241,542,146	-	274,940,366	557,168,267	585,026,680	597,740,514
P0202: Legislation and Oversight Services	370,334,933	-	355,316,465	553,985,176	581,684,435	610,768,657
Total Expenditure	611,877,079	-	630,256,831	1,111,153,443	1,166,711,115	1,208,509,171

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>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	611,877,079	-	630,256,831	996,153,443	1,045,961,115	1,098,259,171
21	Compensation of Employees	267,833,200	-	284,744,659	477,672,630	501,556,262	526,634,075
22	Goods and Services	344,043,879	-	345,512,172	488,033,134	512,434,791	538,056,530
27	Social Benefits	-	-	-	30,447,679	31,970,063	33,568,566
	Capital Expenditure	-	-	-	115,000,000	120,750,000	110,250,000
31	Acquisition of Non-Financial Assets	-	-	-	100,000,000	105,000,000	110,250,000
45	Domestic Loans to Individuals	-	-	-	15,000,000	15,750,000	-
	Total Expenditure	611,877,079	-	630,256,831	1,111,153,443	1,166,711,115	1,208,509,171

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2025/2026	2025/2026	2025/2026	2026/2027	Percentage
Personnel Emoluments	267,833,200	-	284,744,659	477,672,630	42.99
Operations & Maintenance	344,043,879	-	345,512,172	533,480,813	48.01
Development	-	-	-	100,000,000	9.00
Total	611,877,079	-	630,256,831	1,111,153,443	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
<i>Sub-Programmes</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
SP020101: Legislation and Procedural Services	44,507,840	-	59,012,777	278,829,252	292,770,715	307,409,250
SP020102: Finance and Accounting Services	56,075,871	-	47,187,571	77,317,670	81,183,554	85,242,731
SP020103: ICT, Library and Information Services	7,306,280	-	7,306,280	48,436,944	50,858,791	53,401,731
SP020104: Human Resource and Administration	127,452,035	-	154,047,618	140,574,476	147,603,200	154,983,360
SP020105: Supply Chain Management Services	6,200,120	-	7,386,120	12,009,925	12,610,421	13,240,942
Total Programme Expenditure	241,542,146	-	274,940,366	557,168,267	585,026,680	614,278,014

P0201: General Administration, Planning and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Economic Classification</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	241,542,146	-	274,940,366	442,168,267	464,276,680	487,490,514
21 Compensation of Employees	104,805,691	-	129,735,618	170,525,301	179,051,566	188,004,144
22 Goods and Services	136,736,455	-	145,204,748	271,642,966	285,225,114	299,486,370
Capital Expenditure	-	-	-	115,000,000	120,750,000	110,250,000
31 Acquisition of Non-Financial Assets	-	-	-	100,000,000	105,000,000	110,250,000
45 Domestic Loans to Individuals	-	-	-	15,000,000	15,750,000	-
Total Expenditure	241,542,146	-	274,940,366	557,168,267	585,026,680	597,740,514

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2025/2026	2025/2026	2025/2026	2026/2027	Percentage
Personnel Emoluments	104,805,691	-	129,735,618	170,525,301	30.61
Operations & Maintenance	136,736,455	-	145,204,748	286,642,966	51.45
Development	-	-	-	100,000,000	17.95
Total	241,542,146	-	274,940,366	557,168,267	100

P0202: Legislation and Oversight Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Sub-Programmes</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
SP020201: Legislation and Oversight	145,562,186	-	139,980,268	231,939,130	243,536,087	255,712,891
SP020202: Policy (Office of Speaker)	41,677,123	-	39,240,573	55,234,672	57,996,406	60,896,226
SP020203: Committee Service	107,000,000	-	100,000,000	160,130,664	168,137,197	176,544,057
SP020204: Representation and Public Participation	76,095,624	-	76,095,624	106,680,710	112,014,746	117,615,483
Total Programme Expenditure	370,334,933	-	355,316,465	553,985,176	581,684,435	610,768,657

P0202: Legislation and Oversight Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Economic Classification</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	370,334,933	-	355,316,465	553,985,176	581,684,435	610,768,657
21 Compensation of Employees	163,027,509	-	155,009,041	307,147,329	322,504,695	338,629,930
22 Goods and Services	207,307,424	-	200,307,424	216,390,168	227,209,676	238,570,160
27 Social Benefits	-	-	-	30,447,679	31,970,063	33,568,566
Total Expenditure	370,334,933	-	355,316,465	553,985,176	581,684,435	610,768,657

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Percentage
Category	2025/2026	2025/2026	2025/2026	2026/2027	
Personnel Emoluments	163,027,509	-	155,009,041	307,147,329	55.44
Operations & Maintenance	207,307,424	-	200,307,424	246,837,847	44.56
Development	-	-	-	-	0.00
Total	370,334,933	-	355,316,465	553,985,176	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	
<i>Economic Classification</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	44,507,840	-	59,012,777	178,829,252	187,770,715	197,159,250	
21 Compensation of Employees	27,207,840	-	27,207,840	44,892,541	47,137,168	49,494,026	
22 Goods and Services	17,300,000	-	31,804,937	133,936,711	140,633,547	147,665,224	

42. Proposed Budget Estimates 2026/2027

	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	44,507,840	-	59,012,777	278,829,252	292,770,715	307,409,250

P0201: General Administration, Planning and Support Services							
SP020102: Finance and Accounting Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	56,075,871	-	47,187,571	62,317,670	65,433,554	68,705,231
21	Compensation of Employees	24,069,416	-	21,217,760	31,341,415	32,908,486	34,553,910
22	Goods and Services	32,006,455	-	25,969,811	30,976,255	32,525,068	34,151,321
	Capital Expenditure	-	-	-	15,000,000	15,750,000	16,537,500
45	Domestic Loans to Individuals	-	-	-	15,000,000	15,750,000	16,537,500
	Total Expenditure	56,075,871	-	47,187,571	77,317,670	81,183,554	85,242,731

P0201: General Administration, Planning and Support Services							
SP020103: ICT, Library and Information Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	7,306,280	-	7,306,280	48,436,944	50,858,791	53,401,731
21	Compensation of Employees	5,056,280	-	5,056,280	45,186,944	47,446,291	49,818,606
22	Goods and Services	2,250,000	-	2,250,000	3,250,000	3,412,500	3,583,125
	Total Expenditure	7,306,280	-	7,306,280	48,436,944	50,858,791	53,401,731

P0201: General Administration, Planning and Support Services							
SP020104: Human Resource and Administration							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	127,452,035	-	154,047,618	140,574,476	147,603,200	154,983,360
21	Compensation of Employees	43,672,035	-	70,267,618	41,494,476	43,569,200	45,747,660
22	Goods and Services	83,780,000	-	83,780,000	99,080,000	104,034,000	109,235,700
	Total Expenditure	127,452,035	-	154,047,618	140,574,476	147,603,200	154,983,360

P0201: General Administration, Planning and Support Services							
SP020105: Supply Chain Management Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	6,200,120	-	7,386,120	12,009,925	12,610,421	13,240,942
21	Compensation of Employees	4,800,120	-	5,986,120	7,609,925	7,990,421	8,389,942

43. Proposed Budget Estimates 2026/2027

22	Goods and Services	1,400,000	-	1,400,000	4,400,000	4,620,000	4,851,000
	Total Expenditure	6,200,120	-	7,386,120	12,009,925	12,610,421	13,240,942

P0202: Legislation and Oversight Services							
SP020201: Legislation and Oversight							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	145,562,186	-	139,980,268	231,939,130	243,536,087	255,712,891
21	Compensation of Employees	106,910,002	-	101,328,084	193,040,517	202,692,543	212,827,170
22	Goods and Services	38,652,184	-	38,652,184	22,000,000	23,100,000	24,255,000
27	Social Benefits	-	-	-	16,898,613	17,743,544	18,630,721
	Total Expenditure	145,562,186	-	139,980,268	231,939,130	243,536,087	255,712,891

P0202: Legislation and Oversight Services							
SP020202: Policy (Office of Speaker)							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	41,677,123	-	39,240,573	55,234,672	57,996,406	60,896,226
21	Compensation of Employees	25,517,123	-	23,080,573	30,011,725	31,512,311	33,087,927
22	Goods and Services	16,160,000	-	16,160,000	21,160,000	22,218,000	23,328,900
27	Social Benefits	-	-	-	4,062,947	4,266,094	4,479,399
	Total Expenditure	41,677,123	-	39,240,573	55,234,672	57,996,406	60,896,226

P0202: Legislation and Oversight Services							
SP020203: Committee Service							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	107,000,000	-	100,000,000	160,130,664	168,137,197	176,544,057
21	Compensation of Employees	-	-	-	40,130,664	42,137,197	44,244,057
22	Goods and Services	107,000,000	-	100,000,000	120,000,000	126,000,000	132,300,000
	Total Expenditure	107,000,000	-	100,000,000	160,130,664	168,137,197	176,544,057

P0202: Legislation and Oversight Services							
SP020204: Representation and Public Participation							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	76,095,624	-	76,095,624	106,680,710	112,014,746	117,615,483
21	Compensation of Employees	30,600,384	-	30,600,384	43,964,423	46,162,644	48,470,776
22	Goods and Services	45,495,240	-	45,495,240	53,230,168	55,891,676	58,686,260

44. Proposed Budget Estimates 2026/2027

27	Social Benefits	-	-	-	9,486,119	9,960,425	10,458,446
	Total Expenditure	76,095,624	-	76,095,624	106,680,710	112,014,746	117,615,483

Part I: Classification by Vote, Head and Item

<i>Prog1</i>	<i>P0201: General Administration, Planning and Support Services</i>						
<i>PISPI</i>	<i>SP020101: Legislation and Procedural Services</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	27,207,840	-	27,207,840	44,892,541	47,137,168	49,494,026
2110100	Basic Salaries Permanent Employees	20,201,840	-	20,201,840	28,015,320	29,416,086	30,886,890
2110101	Salaries & Wages - Civil Servants	20,201,840	-	20,201,840	28,015,320	29,416,086	30,886,890
2110300	Personal Allowance Paid as Part of Salary	7,006,000	-	7,006,000	10,605,960	11,136,258	11,693,071
2110301	House Allowance	5,014,000	-	5,014,000	7,635,960	8,017,758	8,418,646
2110314	Transport Allowance	1,872,000	-	1,872,000	2,762,000	2,900,100	3,045,105
2110320	Leave Allowance	120,000	-	120,000	208,000	218,400	229,320
2120000	Social Contribution	-	-	-	6,271,261	6,584,824	6,914,065
2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	5,736,492	6,023,317	6,324,482
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	388,800	408,240	428,652
2120103	Employer Contribution to Staff Pension Schemes	-	-	-	5,347,692	5,615,077	5,895,830
2120300	Employer Contribution to Social Benefits Schemes Outside Government	-	-	-	534,769	561,507	589,583
2120399	Employer Contribution to Social Security Funds and Schemes	-	-	-	534,769	561,507	589,583
2200000	Use of Goods and Services	17,300,000	-	31,804,937	133,936,711	140,633,547	147,665,224
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	17,000,000	-	31,504,937	14,249,860	14,962,353	15,710,471
2210301	Travel - Airline, Bus etc	5,000,000	-	5,000,000	5,000,000	5,250,000	5,512,500
2210302	Accommodation -Domestic Travel	8,000,000	-	8,000,000	8,000,000	8,400,000	8,820,000
2210303	Daily Subsistence Allowance	4,000,000	-	18,504,937	1,249,860	1,312,353	1,377,971
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	6,365,384	6,683,653	7,017,836

2210503	Subscriptions - Newspaper & Magazines	-	-	-	400,000	420,000	441,000
2210504	Advertising & Publicity	-	-	-	5,465,384	5,738,653	6,025,586
2210505	Trade Shows & Exhibitions	-	-	-	500,000	525,000	551,250
2210700	Training Expenses	-	-	-	31,000,000	32,550,000	34,177,500
2210702	Remuneration of Instructors and Contract Based Training Services	-	-	-	30,000,000	31,500,000	33,075,000
2210711	Tuition Fees	-	-	-	1,000,000	1,050,000	1,102,500
2210800	Hospitality Supplies and Services	-	-	-	22,000,000	23,100,000	24,255,000
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	9,500,000	9,975,000	10,473,750
2210807	Medals, Awards and Honors	-	-	-	12,500,000	13,125,000	13,781,250
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	-	-	-	2,500,000	2,625,000	2,756,250
2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	2,500,000	2,625,000	2,756,250
2211100	General Office Supplies and Services	-	-	-	10,804,195	11,344,405	11,911,625
2211101	General Office Supplies	-	-	-	10,804,195	11,344,405	11,911,625
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	-	-	-	32,600,000	34,230,000	35,941,500
2211301	Bank Service Commission and Charges	-	-	-	11,000,000	11,550,000	12,127,500
2211305	Contracted Guards &Cleaning Services	-	-	-	6,000,000	6,300,000	6,615,000
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	600,000	630,000	661,500
2211308	Legal Fees, Arbitration and Compensation Payments	-	-	-	15,000,000	15,750,000	16,537,500
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	4,267,272	4,480,636	4,704,667
2220101	Maintenance Motor Vehicles	-	-	-	4,267,272	4,480,636	4,704,667
2220200	Routine Maintenance - Other Assets	300,000	-	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	-	-	-	600,000	630,000	661,500
2220205	Maintenance of Buildings and Stations Non-Residential	300,000	-	300,000	300,000	315,000	330,750
2220210	Maintenance of Computers, Software and Networks	-	-	-	600,000	630,000	661,500
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

<i>Prog1</i>	<i>P0201: General Administration, Planning and Support Services</i>						
<i>PISP2</i>	<i>SP020102: Finance and Accounting Services</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	24,069,416	-	21,217,760	31,341,415	32,908,486	34,553,910
2110100	Basic Salaries Permanent Employees	17,507,416	-	15,581,760	19,760,628	20,748,659	21,786,090
2110105	Salaries & Wages - County Assembly	17,507,416	-	15,581,760	19,760,628	20,748,659	21,786,090
2110300	Personal Allowance Paid as Part of Salary	6,562,000	-	5,636,000	7,245,600	7,607,880	7,988,274
2110301	House Allowance	4,584,000	-	3,918,000	5,037,600	5,289,480	5,553,954
2110314	Transport Allowance	1,848,000	-	1,608,000	2,068,000	2,171,400	2,279,970
2110320	Leave Allowance	130,000	-	110,000	140,000	147,000	154,350
2120000	Social Contribution	-	-	-	4,335,187	4,551,946	4,779,544
2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	3,963,214	4,161,375	4,369,443
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	233,280	244,944	257,191
2120103	Employer Contribution to Staff Pension Schemes	-	-	-	3,719,734	3,905,721	4,101,007
2120199	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	10,200	10,710	11,246
2120300	Employer Contribution to Social Benefits Schemes Outside Government	-	-	-	371,973	390,572	410,100
2120399	Employer Contribution to Social Security Funds and Schemes	-	-	-	371,973	390,572	410,100
2200000	Use of Goods and Services	32,006,455	-	25,969,811	30,976,255	32,525,068	34,151,321
2210100	Utilities Supplies and Services	1,300,000	-	1,300,000	1,300,000	1,365,000	1,433,250
2210101	Electricity	500,000	-	500,000	500,000	525,000	551,250
2210102	Water & Sewerage	800,000	-	800,000	800,000	840,000	882,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	18,036,455	-	18,036,455	16,931,255	17,777,818	18,666,709
2210301	Travel - Airline, Bus etc	2,900,000	-	2,900,000	2,900,000	3,045,000	3,197,250
2210302	Accommodation -Domestic Travel	8,991,255	-	8,991,255	8,991,255	9,440,818	9,912,859
2210303	Daily Subsistence Allowance	6,145,200	-	6,145,200	5,040,000	5,292,000	5,556,600
2210600	Rental of Produced Assets	9,744,000	-	3,707,356	9,745,000	10,232,250	10,743,863

47. Proposed Budget Estimates 2026/2027

2210603	Rents & Rate Non-Residential	9,744,000	-	3,707,356	9,745,000	10,232,250	10,743,863
2210700	Training Expenses	2,926,000	-	2,926,000	3,000,000	3,150,000	3,307,500
2210711	Tuition Fees	2,926,000	-	2,926,000	3,000,000	3,150,000	3,307,500
4110400	Loans to Civil Servants	-	-	-	15,000,000	15,750,000	16,537,500
4110401	Car Loans to Members of Parliament	-	-	-	15,000,000	15,750,000	16,537,500

Prog1	P0201: General Administration, Planning and Support Services						
PISP3	SP020103: ICT, Library and Information Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	5,056,280	-	5,056,280	45,186,944	47,446,291	49,818,606
2110100	Basic Salaries Permanent Employees	5,056,280	-	5,056,280	5,056,280	5,309,094	5,574,549
2110105	Salaries & Wages - County Assembly	5,056,280	-	5,056,280	5,056,280	5,309,094	5,574,549
2110300	Personal Allowance Paid as Part of Salary	-	-	-	40,130,664	42,137,197	44,244,057
2110309	Special Duty Allowance	-	-	-	40,130,664	42,137,197	44,244,057
2200000	Use of Goods and Services	2,250,000	-	2,250,000	3,250,000	3,412,500	3,583,125
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,250,000	-	2,250,000	2,250,000	2,362,500	2,480,625
2210301	Travel - Airline, Bus etc	500,000	-	500,000	500,000	525,000	551,250
2210302	Accommodation -Domestic Travel	1,750,000	-	1,750,000	1,750,000	1,837,500	1,929,375
2210700	Training Expenses	-	-	-	1,000,000	1,050,000	1,102,500
2210711	Tuition Fees	-	-	-	1,000,000	1,050,000	1,102,500

Prog1	P0201: General Administration, Planning and Support Services						
PISP4	SP020104: Human Resource and Administration						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	43,672,035	-	70,267,618	41,494,476	43,569,200	45,747,660
2110100	Basic Salaries Permanent Employees	30,269,512	-	49,577,840	25,454,912	26,727,658	28,064,040
2110101	Salaries & Wages - Civil Servants	30,269,512	-	49,577,840	25,454,912	26,727,658	28,064,040
2110300	Personal Allowance Paid as Part of Salary	12,822,060	-	19,776,380	8,720,480	9,156,504	9,614,329
2110301	House Allowance	8,428,060	-	12,815,380	6,162,480	6,470,604	6,794,134
2110314	Transport Allowance	4,028,000	-	6,584,000	2,376,000	2,494,800	2,619,540
2110320	Leave Allowance	366,000	-	377,000	182,000	191,100	200,655
2110400	Personal Allowance Paid as Reimbursements	-	-	-	2,000,000	2,100,000	2,205,000

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2110401	Refund of Medical Expenses - Outpatient	-	-	-	2,000,000	2,100,000	2,205,000
2120000	Social Contribution	580,463	-	913,398	5,319,084	5,585,038	5,864,290
2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	4,844,823	5,087,064	5,341,411
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	427,680	449,064	471,511
2120103	Employer Contribution to Staff Pension Schemes	-	-	-	4,394,943	4,614,690	4,845,427
2120199	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	22,200	23,310	24,476
2120300	Employer Contribution to Social Benefits Schemes Outside Government	580,463	-	913,398	474,261	497,974	522,875
2120399	Employer Contribution to Social Security Funds and Schemes	580,463	-	913,398	474,261	497,974	522,875
2200000	Use of Goods and Services	83,780,000	-	83,780,000	99,080,000	104,034,000	109,235,700
2210200	Communication, Supplies and Services	2,980,000	-	2,980,000	2,980,000	3,129,000	3,285,450
2210201	Telephone Services	2,980,000	-	2,980,000	2,980,000	3,129,000	3,285,450
2210300	Domestic Travel, Subsistence and Other Transportation Costs	22,100,000	-	22,100,000	28,100,000	29,505,000	30,980,250
2210301	Travel - Airline, Bus etc	1,800,000	-	1,800,000	1,800,000	1,890,000	1,984,500
2210302	Accommodation -Domestic Travel	6,300,000	-	6,300,000	6,300,000	6,615,000	6,945,750
2210303	Daily Subsistence Allowance	14,000,000	-	14,000,000	20,000,000	21,000,000	22,050,000
2210700	Training Expenses	2,700,000	-	2,700,000	2,000,000	2,100,000	2,205,000
2210711	Tuition Fees	2,700,000	-	2,700,000	2,000,000	2,100,000	2,205,000
2210900	Insurance Costs	50,000,000	-	50,000,000	60,000,000	63,000,000	66,150,000
2210910	Medical Insurance	50,000,000	-	50,000,000	60,000,000	63,000,000	66,150,000
2211100	General Office Supplies and Services	6,000,000	-	6,000,000	6,000,000	6,300,000	6,615,000
2211103	Sanitary and Cleaning Materials Supplies	6,000,000	-	6,000,000	6,000,000	6,300,000	6,615,000

Prog1	P0201: General Administration, Planning and Support Services						
PISP5	SP020105: Supply Chain Management Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	4,800,120	-	5,986,120	7,609,925	7,990,421	8,389,942
2110100	Basic Salaries Permanent Employees	3,596,120	-	4,184,120	5,149,880	5,407,374	5,677,743
2110105	Salaries & Wages - County Assembly	3,596,120	-	4,184,120	5,149,880	5,407,374	5,677,743
2110300	Personal Allowance Paid as Part of Salary	1,204,000	-	1,802,000	1,382,000	1,451,100	1,523,655

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2110301	House Allowance	792,000	-	1,244,000	904,000	949,200	996,660
2110314	Transport Allowance	384,000	-	536,000	440,000	462,000	485,100
2110320	Leave Allowance	28,000	-	22,000	38,000	39,900	41,895
2120000	Social Contribution	-	-	-	1,078,045	1,131,947	1,188,545
2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	987,237	1,036,599	1,088,429
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	56,160	58,968	61,916
2120103	Employer Contribution to Staff Pension Schemes	-	-	-	928,677	975,111	1,023,866
2120199	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	2,400	2,520	2,646
2120300	Employer Contribution to Social Benefits Schemes Outside Government	-	-	-	90,808	95,348	100,116
2120399	Employer Contribution to Social Security Funds and Schemes	-	-	-	90,808	95,348	100,116
2200000	Use of Goods and Services	1,400,000	-	1,400,000	4,400,000	4,620,000	4,851,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,400,000	-	1,400,000	3,400,000	3,570,000	3,748,500
2210301	Travel - Airline, Bus etc	400,000	-	400,000	400,000	420,000	441,000
2210302	Accommodation -Domestic Travel	1,000,000	-	1,000,000	3,000,000	3,150,000	3,307,500
2210700	Training Expenses	-	-	-	1,000,000	1,050,000	1,102,500
2210711	Tuition Fees	-	-	-	1,000,000	1,050,000	1,102,500

Prog2	P0202: Legislation and Oversight Services						
P2SPI	SP020201: Legislation and Oversight						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	106,910,002	-	101,328,084	193,040,517	202,692,543	212,827,170
2110100	Basic Salaries Permanent Employees	58,115,628	-	63,734,124	111,945,272	117,542,536	123,419,662
2110105	Salaries & Wages - County Assembly	58,115,628	-	63,734,124	111,945,272	117,542,536	123,419,662
2110300	Personal Allowance Paid as Part of Salary	46,034,374	-	34,833,960	75,452,184	79,224,793	83,186,033
2110301	House Allowance	27,600,000	-	27,600,000	27,600,000	28,980,000	30,429,000
2110314	Transport Allowance	18,434,374	-	7,233,960	31,200,000	32,760,000	34,398,000
2110325	Car Maintenance Allowance	-	-	-	16,652,184	17,484,793	18,359,033
2110400	Personal Allowance Paid as Reimbursements	2,760,000	-	2,760,000	2,760,000	2,898,000	3,042,900
2110405	Telephone Allowance	2,760,000	-	2,760,000	2,760,000	2,898,000	3,042,900
2120000	Social Contribution	-	-	-	2,883,061	3,027,214	3,178,575

2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	623,760	654,948	687,690
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	596,160	625,968	657,260
2120199	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	27,600	28,980	30,420
2120300	Employer Contribution to Social Benefits Schemes Outside Government	-	-	-	2,259,301	2,372,266	2,490,870
2120399	Employer Contribution to Social Security Funds and Schemes	-	-	-	2,259,301	2,372,266	2,490,870
2200000	Use of Goods and Services	38,652,184	-	38,652,184	22,000,000	23,100,000	24,255,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	20,000,000	-	20,000,000	20,000,000	21,000,000	22,050,000
2210301	Travel - Airline, Bus etc	5,000,000	-	5,000,000	5,000,000	5,250,000	5,512,500
2210302	Accommodation -Domestic Travel	15,000,000	-	15,000,000	15,000,000	15,750,000	16,537,500
2210800	Hospitality Supplies and Services	2,000,000	-	2,000,000	2,000,000	2,100,000	2,205,000
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	2,000,000	-	2,000,000	2,000,000	2,100,000	2,205,000
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	16,652,184	-	16,652,184	-	-	-
2220101	Maintenance Motor Vehicles	16,652,184	-	16,652,184	-	-	-
2700000	Social Benefits	-	-	-	16,898,613	17,743,544	18,630,721
2710100	Government Pension/Retirement Benefits	-	-	-	16,898,613	17,743,544	18,630,721
2710102	Gratuity - Civil Servants	-	-	-	16,898,613	17,743,544	18,630,721

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>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	25,517,123	-	23,080,573	30,011,725	31,512,311	33,087,927
2110100	Basic Salaries Permanent Employees	15,884,362	-	13,447,812	13,106,280	13,761,594	14,449,674
2110105	Salaries & Wages - County Assembly	15,884,362	-	13,447,812	13,106,280	13,761,594	14,449,674
2110300	Personal Allowance Paid as Part of Salary	9,356,761	-	9,356,761	15,524,108	16,300,313	17,115,329
2110301	House Allowance	3,070,500	-	3,070,500	3,070,500	3,224,025	3,385,226
2110309	Special Duty Allowance	-	-	-	3,000,000	3,150,000	3,307,500
2110314	Transport Allowance	481,261	-	481,261	324,000	340,200	357,210
2110315	Extraneous Allowance	-	-	-	435,604	457,384	480,253

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2110320	Leave Allowance	28,000	-	28,000	28,000	29,400	30,870
2110325	Car Maintenance Allowance	-	-	-	362,004	380,104	399,109
2110328	Assembly Attendance Allowance	5,777,000	-	5,777,000	8,304,000	8,719,200	9,155,160
2110400	Personal Allowance Paid as Reimbursements	276,000	-	276,000	276,000	289,800	304,290
2110405	Telephone Allowance	276,000	-	276,000	276,000	289,800	304,290
2120000	Social Contribution	-	-	-	1,105,337	1,160,604	1,218,634
2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	705,240	740,502	777,527
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	699,840	734,832	771,574
2120199	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	5,400	5,670	5,954
2120300	Employer Contribution to Social Benefits Schemes Outside Government	-	-	-	400,097	420,102	441,107
2120399	Employer Contribution to Social Security Funds and Schemes	-	-	-	400,097	420,102	441,107
2200000	Use of Goods and Services	16,160,000	-	16,160,000	21,160,000	22,218,000	23,328,900
2210200	Communication, Supplies and Services	100,000	-	100,000	100,000	105,000	110,250
2210203	Courier & Postal Services	100,000	-	100,000	100,000	105,000	110,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	7,060,000	-	7,060,000	7,060,000	7,413,000	7,783,650
2210301	Travel - Airline, Bus etc	560,000	-	560,000	2,560,000	2,688,000	2,822,400
2210302	Accommodation -Domestic Travel	6,500,000	-	6,500,000	4,500,000	4,725,000	4,961,250
2210400	Foreign Travel, Subsistence and other Transportation Costs	5,000,000	-	5,000,000	10,000,000	10,500,000	11,025,000
2210401	Travel - Airline, Bus etc	-	-	-	10,000,000	10,500,000	11,025,000
2210402	Accommodation - international Travel	5,000,000	-	5,000,000	-	-	-
2210800	Hospitality Supplies and Services	4,000,000	-	4,000,000	4,000,000	4,200,000	4,410,000
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	4,000,000	-	4,000,000	4,000,000	4,200,000	4,410,000
2700000	Social Benefits	-	-	-	4,062,947	4,266,094	4,479,399
2710100	Government Pension/Retirement Benefits	-	-	-	4,062,947	4,266,094	4,479,399
2710102	Gratuity - Civil Servants	-	-	-	4,062,947	4,266,094	4,479,399

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>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	-	-	-	40,130,664	42,137,197	44,244,057
2110300	Personal Allowance Paid as Part of Salary	-	-	-	40,130,664	42,137,197	44,244,057
2110309	Special Duty Allowance	-	-	-	40,130,664	42,137,197	44,244,057
2200000	Use of Goods and Services	107,000,000	-	100,000,000	120,000,000	126,000,000	132,300,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	80,000,000	-	80,000,000	80,000,000	84,000,000	88,200,000
2210301	Travel - Airline, Bus etc	8,000,000	-	8,000,000	10,000,000	10,500,000	11,025,000
2210302	Accommodation -Domestic Travel	72,000,000	-	72,000,000	70,000,000	73,500,000	77,175,000
2210400	Foreign Travel, Subsistence and other Transportation Costs	27,000,000	-	20,000,000	40,000,000	42,000,000	44,100,000
2210403	Daily Subsistence Allowance	27,000,000	-	20,000,000	40,000,000	42,000,000	44,100,000

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>	2025/2026	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	30,600,384	-	30,600,384	43,964,423	46,162,644	48,470,776
2110100	Basic Salaries Permanent Employees	30,600,384	-	30,600,384	30,600,384	32,130,403	33,736,923
2110105	Salaries & Wages - County Assembly	30,600,384	-	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	-	-	-	2,450,075	2,572,579	2,701,208
2120100	Employer Contribution to Compulsory National Social Security Schemes	-	-	-	1,827,360	1,918,728	2,014,664
2120101	Employer Contribution to Compulsory National Social Security Fund	-	-	-	1,827,360	1,918,728	2,014,664
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	45,495,240	-	45,495,240	53,230,168	55,891,676	58,686,260
2210600	Rental of Produced Assets	9,870,000	-	9,870,000	-	-	-
2210603	Rents & Rate Non-Residential	9,870,000	-	9,870,000	-	-	-
2211300	Other Operating Expenses	35,625,240	-	35,625,240	53,230,168	55,891,676	58,686,260

2211306	Membership fees & subscriptions to Professional/Other Bodies	2,000,000	-	2,000,000	-	-	-
2211320	Committee Meetings	22,960,000	-	22,960,000	-	-	-
2211399	Other Operating Expenses	10,665,240	-	10,665,240	53,230,168	55,891,676	58,686,260
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

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
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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	Regular reports submitted	Timely submission of reports	1		

National Values and Principles to the CA					
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
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P01: County Public Service Board	34,857,940	-	41,465,962	40,015,610	42,016,391	44,117,210
Total Expenditure	34,857,940	-	41,465,962	40,015,610	42,016,391	44,117,210

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	33,258,940	-	39,005,962	38,995,610	40,945,391	42,992,660
21 Compensation of Employees	18,961,788	-	18,961,788	18,961,788	19,909,877	20,905,371
22 Goods and Services	12,810,082	-	17,756,374	16,913,822	17,759,513	18,647,489
27 Social Benefits	1,487,070	-	2,287,800	3,120,000	3,276,000	3,439,800
Capital Expenditure	1,599,000	-	2,460,000	1,020,000	1,071,000	1,124,550
31 Acquisition of Non-Financial Assets	1,599,000	-	2,460,000	1,020,000	1,071,000	1,124,550
Total Expenditure	34,857,940	-	41,465,962	40,015,610	42,016,391	44,117,210

Category	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Percentage
	2024/2025	2024/2025	2025/2026	2026/2027	
Personnel Emoluments	18,961,788	-	18,961,788	18,961,788	47.39
Operations & Maintenance	15,896,152	-	22,504,174	21,053,822	52.61
Total	34,857,940	-	41,465,962	40,015,610	100

58. Proposed Budget Estimates 2026/2027

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
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP0101: Enhancing Board Performance	1,030,250	-	1,585,000	2,100,000	2,205,000	2,315,250
SP0102: Institutional Capacity	33,827,690	-	39,880,962	27,252,770	28,615,409	30,046,179
SP0103: Networking & Partnership	-	-	-	10,662,840	11,195,982	11,755,781
Total Programme Expenditure	34,857,940	-	41,465,962	40,015,610	42,016,391	44,117,210

P01: County Public Service Board							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	33,258,940	-	39,005,962	38,995,610	40,945,391	42,992,660
21	Compensation of Employees	18,961,788	-	18,961,788	18,961,788	19,909,877	20,905,371
22	Goods and Services	12,810,082	-	17,756,374	16,913,822	17,759,513	18,647,489
27	Social Benefits	1,487,070	-	2,287,800	3,120,000	3,276,000	3,439,800
	Capital Expenditure	1,599,000	-	2,460,000	1,020,000	1,071,000	1,124,550
31	Acquisition of Non-Financial Assets	1,599,000	-	2,460,000	1,020,000	1,071,000	1,124,550
	Total Expenditure	34,857,940	-	41,465,962	40,015,610	42,016,391	44,117,210

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	18,961,788	-	18,961,788	18,961,788	47.39
Operations & Maintenance	15,896,152	-	22,504,174	21,053,822	52.61
Development	-	-	-	-	0.00
Total	34,857,940	-	41,465,962	40,015,610	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	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	1,030,250	-	1,585,000	2,100,000	2,205,000	2,315,250
22 Goods and Services	1,030,250	-	1,585,000	2,100,000	2,205,000	2,315,250
Total Expenditure	1,030,250	-	1,585,000	2,100,000	2,205,000	2,315,250

P01: County Public Service Board						
SP0102: Institutional Capacity						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	32,228,690	-	37,420,962	26,232,770	27,544,409	28,921,629
21 Compensation of Employees	18,961,788	-	18,961,788	18,961,788	19,909,877	20,905,371
22 Goods and Services	11,779,832	-	16,171,374	4,150,982	4,358,531	4,576,458
27 Social Benefits	1,487,070	-	2,287,800	3,120,000	3,276,000	3,439,800
Capital Expenditure	1,599,000	-	2,460,000	1,020,000	1,071,000	1,124,550
31 Acquisition of Non-Financial Assets	1,599,000	-	2,460,000	1,020,000	1,071,000	1,124,550
Total Expenditure	33,827,690	-	39,880,962	27,252,770	28,615,409	30,046,179

P01: County Public Service Board						
SP0103: Networking & Partnership						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	-	-	-	10,662,840	11,195,982	11,755,781
22 Goods and Services	-	-	-	10,662,840	11,195,982	11,755,781
Total Expenditure	-	-	-	10,662,840	11,195,982	11,755,781

Part I: Classification by Vote, Head and Item

<i>Prog1</i>	<i>P01: County Public Service Board</i>						
<i>PISPI</i>	<i>SP0101: Enhancing Board Performance</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	1,030,250	-	1,585,000	2,100,000	2,205,000	2,315,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	250,250	-	385,000	-	-	-
2210301	Travel - Airline, Bus etc	250,250	-	385,000	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	50,000	52,500	55,125
2210502	Publishing & Printing services	-	-	-	50,000	52,500	55,125
2210800	Hospitality Supplies and Services	-	-	-	240,000	252,000	264,600
2210802	Board Committee, Conferences and Seminars	-	-	-	240,000	252,000	264,600
2211300	Other Operating Expenses	780,000	-	1,200,000	1,810,000	1,900,500	1,995,525
2211310	Contracted Professional Services	780,000	-	1,200,000	1,810,000	1,900,500	1,995,525

<i>Prog1</i>	<i>P01: County Public Service Board</i>						
<i>PISP2</i>	<i>SP0102: Institutional Capacity</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	18,961,788	-	18,961,788	18,961,788	19,909,877	20,905,371
2110100	Basic Salaries Permanent Employees	18,961,788	-	18,961,788	18,961,788	19,909,877	20,905,371
2110101	Salaries & Wages - Civil Servants	18,961,788	-	18,961,788	18,961,788	19,909,877	20,905,371
2200000	Use of Goods and Services	11,779,832	-	16,171,374	4,150,982	4,358,531	4,576,458
2210100	Utilities Supplies and Services	41,645	-	148,069	300,000	315,000	330,750
2210101	Electricity	41,645	-	64,069	180,000	189,000	198,450
2210102	Water & Sewerage	-	-	84,000	120,000	126,000	132,300
2210200	Communication, Supplies and Services	474,850	-	625,000	680,000	714,000	749,700
2210201	Telephone Services	146,600	-	120,000	120,000	126,000	132,300
2210202	Internet Connections	315,250	-	485,000	540,000	567,000	595,350
2210203	Courier & Postal Services	13,000	-	20,000	20,000	21,000	22,050

2210300	Domestic Travel, Subsistence and Other Transportation Costs	4,003,611	-	5,097,900	560,400	588,420	617,841
2210301	Travel - Airline, Bus etc	908,061	-	1,190,000	258,000	270,900	284,445
2210303	Daily Subsistence Allowance	3,095,550	-	3,907,900	302,400	317,520	333,396
2210500	Printing, Advertising and Information Supplies and Services	909,870	-	1,399,800	398,800	418,740	439,677
2210502	Publishing & Printing services	195,000	-	300,000	370,000	388,500	407,925
2210503	Subscriptions - Newspaper & Magazines	18,720	-	28,800	28,800	30,240	31,752
2210504	Advertising & Publicity	696,150	-	1,071,000	-	-	-
2210700	Training Expenses	1,665,261	-	2,561,940	-	-	-
2210711	Tuition Fees	1,665,261	-	2,561,940	-	-	-
2210800	Hospitality Supplies and Services	1,658,882	-	2,223,665	300,000	315,000	330,750
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	900,182	-	1,115,665	300,000	315,000	330,750
2210802	Board Committee, Conferences and Seminars	758,700	-	1,108,000	-	-	-
2211100	General Office Supplies and Services	604,500	-	930,000	741,782	778,871	817,815
2211101	General Office Supplies	375,184	-	600,000	411,782	432,371	453,990
2211102	Supplies and Accessories for Computers and Printers	162,500	-	250,000	210,000	220,500	231,525
2211103	Sanitary and Cleaning Materials Supplies	66,816	-	80,000	120,000	126,000	132,300
2211200	Fuel, Oil and Lubricants	838,100	-	864,000	600,000	630,000	661,500
2211201	Refined Fuels and Lubricants for Transport	838,100	-	864,000	-	-	-
2211203	Refined Fuels and Lubricants (Other)	-	-	-	600,000	630,000	661,500
2211300	Other Operating Expenses	321,743	-	471,000	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	321,743	-	471,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,033,870	-	1,500,000	420,000	441,000	463,050
2220101	Maintenance Motor Vehicles	1,033,870	-	1,500,000	420,000	441,000	463,050
2220200	Routine Maintenance - Other Assets	227,500	-	350,000	150,000	157,500	165,375
2220202	Maintenance of Office Furniture & Equipment	32,500	-	50,000	50,000	52,500	55,125
2220205	Maintenance of Buildings and Stations Non-Residential	130,000	-	200,000	50,000	52,500	55,125
2220210	Maintenance of Computers, Software and Networks	65,000	-	100,000	50,000	52,500	55,125
2700000	Social Benefits	1,487,070	-	2,287,800	3,120,000	3,276,000	3,439,800
2710100	Government Pension/Retirement Benefits	1,487,070	-	2,287,800	3,120,000	3,276,000	3,439,800
2710102	Gratuity - Civil Servants	1,487,070	-	2,287,800	3,120,000	3,276,000	3,439,800

62. Proposed Budget Estimates 2026/2027

3100000	Acquisition of Non-Financial Assets	1,599,000	-	2,460,000	1,020,000	1,071,000	1,124,550
3111000	Purchase of Office Furniture/General Equipment	1,599,000	-	2,460,000	1,020,000	1,071,000	1,124,550
3111002	Purchase of Computers, Printers and Other IT Equipment	1,599,000	-	2,460,000	890,000	934,500	981,225
3111009	Purchase of other Office Equipment	-	-	-	130,000	136,500	143,325

<i>Prog1</i>	<i>P01: County Public Service Board</i>						
<i>PISP3</i>	<i>SP0103: Networking & Partnership</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	10,662,840	11,195,982	11,755,781
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	2,016,100	2,116,905	2,222,750
2210301	Travel - Airline, Bus etc	-	-	-	287,800	302,190	317,300
2210303	Daily Subsistence Allowance	-	-	-	1,728,300	1,814,715	1,905,451
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	2,482,340	2,606,457	2,736,780
2210401	Travel - Airline, Bus etc	-	-	-	140,000	147,000	154,350
2210403	Daily Subsistence Allowance	-	-	-	2,342,340	2,459,457	2,582,430
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	320,000	336,000	352,800
2210504	Advertising & Publicity	-	-	-	320,000	336,000	352,800
2210600	Rental of Produced Assets	-	-	-	200,000	210,000	220,500
2210604	Hire of Transport	-	-	-	200,000	210,000	220,500
2210700	Training Expenses	-	-	-	1,855,000	1,947,750	2,045,138
2210711	Tuition Fees	-	-	-	1,855,000	1,947,750	2,045,138
2210800	Hospitality Supplies and Services	-	-	-	3,043,000	3,195,150	3,354,908
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	-	-	1,770,000	1,858,500	1,951,425
2210802	Board Committee, Conferences and Seminars	-	-	-	1,273,000	1,336,650	1,403,483
2211300	Other Operating Expenses	-	-	-	746,400	783,720	822,906
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	746,400	783,720	822,906

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 C: Programs and their Objectives

S/NO	Programme	Objectives
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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 management of VTC Centres	Trainings, Seminars and Workshops for Directorate Staff. 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.	Reports on Number of Trainings Workshops and Seminars attended and impact on job performance. 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
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P601: General Administration, Planning and Support Services	544,407,975	-	557,890,600	547,549,854	574,927,347	603,673,714
P602: Education and Youth Training	627,151,375	-	636,243,500	369,508,207	387,983,617	407,382,798
P603: Gender, Youth Empowerment and Social Services	-	-	-	2,800,000	2,940,000	3,087,000
Total Expenditure	1,171,559,350	-	1,194,134,100	919,858,061	965,850,964	1,014,143,512

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	1,015,854,850	-	1,037,278,100	868,315,854	911,731,647	957,318,229
21	Compensation of Employees	516,468,100	-	516,468,100	516,468,100	542,291,505	569,406,080

67. Proposed Budget Estimates 2026/2027

22	Goods and Services	68,886,750	-	90,310,000	46,347,754	48,665,142	51,098,399
26	Grants	430,500,000	-	430,500,000	305,500,000	320,775,000	336,813,750
	Capital Expenditure	155,704,500	-	156,856,000	51,542,207	54,119,317	56,825,283
31	Acquisition of Non-Financial Assets	155,704,500	-	156,856,000	51,542,207	54,119,317	56,825,283
	Total Expenditure	1,171,559,350	-	1,194,134,100	919,858,061	965,850,964	1,014,143,512

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	516,468,100	-	516,468,100	516,468,100	56.15
Operations & Maintenance	655,091,250	-	677,666,000	268,347,754	29.17
Development	-	-	-	135,042,207	14.68
Total	1,171,559,350	-	1,194,134,100	919,858,061	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
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP60101: General Administration	544,407,975	-	557,890,600	547,549,854	574,927,347	603,673,714
Total Programme Expenditure	544,407,975	-	557,890,600	547,549,854	574,927,347	603,673,714

P601: General Administration, Planning and Support Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	542,269,475	-	554,600,600	529,549,854	556,027,347	583,828,714
21 Compensation of Employees	516,468,100	-	516,468,100	516,468,100	542,291,505	569,406,080
22 Goods and Services	25,801,375	-	38,132,500	13,081,754	13,735,842	14,422,634
Capital Expenditure	2,138,500	-	3,290,000	18,000,000	18,900,000	19,845,000
31 Acquisition of Non-Financial Assets	2,138,500	-	3,290,000	18,000,000	18,900,000	19,845,000
Total Expenditure	544,407,975	-	557,890,600	547,549,854	574,927,347	603,673,714

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	516,468,100	-	516,468,100	516,468,100	94.32
Operations & Maintenance	27,939,875	-	41,422,500	13,081,754	2.39
Development	-	-	-	18,000,000	3.29
Total	544,407,975	-	557,890,600	547,549,854	100

68. Proposed Budget Estimates 2026/2027

P602: Education and Youth Training						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP60201: ECD Management	472,522,875	-	475,353,500	241,800,000	253,890,000	266,584,500
SP60202: TVETS	147,940,000	-	150,600,000	122,018,207	128,119,117	134,525,073
SP60203: Library Services	6,688,500	-	10,290,000	5,690,000	5,974,500	6,273,225
Total Programme Expenditure	627,151,375	-	636,243,500	369,508,207	387,983,617	407,382,798

P602: Education and Youth Training						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	473,585,375	-	482,677,500	335,966,000	352,764,300	370,402,515
22 Goods and Services	43,085,375	-	52,177,500	30,466,000	31,989,300	33,588,765
26 Grants	430,500,000	-	430,500,000	305,500,000	320,775,000	336,813,750
Capital Expenditure	153,566,000	-	153,566,000	33,542,207	35,219,317	36,980,283
31 Acquisition of Non-Financial Assets	153,566,000	-	153,566,000	33,542,207	35,219,317	36,980,283
Total Expenditure	627,151,375	-	636,243,500	369,508,207	387,983,617	407,382,798

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	627,151,375	-	636,243,500	252,466,000	68.32
Development	-	-	-	117,042,207	31.68
Total	627,151,375	-	636,243,500	369,508,207	100

P603: Gender, Youth Empowerment and Social Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP60302: Social Services	-	-	-	2,800,000	2,940,000	3,087,000
Total Programme Expenditure	-	-	-	2,800,000	2,940,000	3,087,000

P603: Gender, Youth Empowerment and Social Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	-	-	-	2,800,000	2,940,000	3,087,000
22 Goods and Services	-	-	-	2,800,000	2,940,000	3,087,000
Total Expenditure	-	-	-	2,800,000	2,940,000	3,087,000

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	-	-	2,800,000	100.00
Development	-	-	-	-	0.00
Total	-	-	-	2,800,000	100

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

P601: General Administration, Planning and Support Services						
SP60101: General Administration						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	542,269,475	-	554,600,600	529,549,854	556,027,347	583,828,714
21 Compensation of Employees	516,468,100	-	516,468,100	516,468,100	542,291,505	569,406,080
22 Goods and Services	25,801,375	-	38,132,500	13,081,754	13,735,842	14,422,634
Capital Expenditure	2,138,500	-	3,290,000	18,000,000	18,900,000	19,845,000
31 Acquisition of Non-Financial Assets	2,138,500	-	3,290,000	18,000,000	18,900,000	19,845,000
Total Expenditure	544,407,975	-	557,890,600	547,549,854	574,927,347	603,673,714

P602: Education and Youth Training						
SP60201: ECD Management						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2020/2021	2020/2021	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	336,456,875	-	339,287,500	224,800,000	236,040,000	247,842,000
22 Goods and Services	31,456,875	-	34,287,500	19,800,000	20,790,000	21,829,500
26 Grants	305,000,000	-	305,000,000	205,000,000	215,250,000	226,012,500
Capital Expenditure	136,066,000	-	136,066,000	17,000,000	17,850,000	18,742,500
31 Acquisition of Non-Financial Assets	136,066,000	-	136,066,000	17,000,000	17,850,000	18,742,500
Total Expenditure	472,522,875	-	475,353,500	241,800,000	253,890,000	266,584,500

P602: Education and Youth Training						
SP60202: TVETS						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates

Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	130,440,000	-	133,100,000	105,476,000	110,749,800	116,287,290
22 Goods and Services	4,940,000	-	7,600,000	4,976,000	5,224,800	5,486,040
26 Grants	125,500,000	-	125,500,000	100,500,000	105,525,000	110,801,250
Capital Expenditure	17,500,000	-	17,500,000	16,542,207	17,369,317	18,237,783
31 Acquisition of Non-Financial Assets	17,500,000	-	17,500,000	16,542,207	17,369,317	18,237,783
Total Expenditure	147,940,000	-	150,600,000	122,018,207	128,119,117	134,525,073

<i>P602: Education and Youth Training</i>							
<i>SP60203: Library Services</i>							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	6,688,500	-	10,290,000	5,690,000	5,974,500	6,273,225	
22 Goods and Services	6,688,500	-	10,290,000	5,690,000	5,974,500	6,273,225	
Total Expenditure	6,688,500	-	10,290,000	5,690,000	5,974,500	6,273,225	

<i>P603: Gender, Youth Empowerment and Social Services</i>							
<i>SP60302: Social Services</i>							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	-	-	-	2,800,000	2,940,000	3,087,000	
22 Goods and Services	-	-	-	2,800,000	2,940,000	3,087,000	
Total Expenditure	-	-	-	2,800,000	2,940,000	3,087,000	

Part I: Classification by Vote, Head and Item

<i>Prog1</i>	<i>P601: General Administration, Planning and Support Services</i>						
<i>P1SP1</i>	<i>SP60101: General Administration</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
210000	Compensation of Employees	516,468,100	-	516,468,100	516,468,100	542,291,505	569,406,080
211010	Basic Salaries Permanent Employees	516,468,100	-	516,468,100	516,468,100	542,291,505	569,406,080
2110101	Salaries & Wages - Civil Servants	516,468,100	-	516,468,100	516,468,100	542,291,505	569,406,080
220000	Use of Goods and Services	25,801,375	-	38,132,500	13,081,754	13,735,842	14,422,634
2210200	Communication, Supplies and Services	136,500	-	210,000	200,000	210,000	220,500

2210201	Telephone Services	136,500	-	210,000	200,000	210,000	220,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,072,500	-	1,650,000	1,783,403	1,872,573	1,966,202
2210301	Travel - Airline, Bus etc	227,500	-	350,000	450,000	472,500	496,125
2210302	Accommodation -Domestic Travel	390,000	-	600,000	900,000	945,000	992,250
2210303	Daily Subsistence Allowance	455,000	-	700,000	433,403	455,073	477,827
2210400	Foreign Travel, Subsistence and other Transportation Costs	493,675	-	759,500	300,000	315,000	330,750
2210401	Travel - Airline, Bus etc	227,500	-	350,000	-	-	-
2210402	Accommodation - international Travel	266,175	-	409,500	300,000	315,000	330,750
2210500	Printing, Advertising and Information Supplies and Services	325,000	-	500,000	300,000	315,000	330,750
2210502	Publishing & Printing services	162,500	-	250,000	100,000	105,000	110,250
2210504	Advertising & Publicity	162,500	-	250,000	200,000	210,000	220,500
2210600	Rental of Produced Assets	65,000	-	100,000	100,000	105,000	110,250
2210604	Hire of Transport	65,000	-	100,000	100,000	105,000	110,250
2210700	Training Expenses	-	-	-	700,000	735,000	771,750
2210799	Training Expenses-Other	-	-	-	700,000	735,000	771,750
2210800	Hospitality Supplies and Services	9,284,925	-	14,284,500	3,000,000	3,150,000	3,307,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	4,550,000	-	7,000,000	500,000	525,000	551,250
2210802	Board Committee, Conferences and Seminars	4,734,925	-	7,284,500	2,500,000	2,625,000	2,756,250
2211100	General Office Supplies and Services	1,625,000	-	2,500,000	900,000	945,000	992,250
2211101	General Office Supplies	1,625,000	-	2,500,000	900,000	945,000	992,250
2211200	Fuel, Oil and Lubricants	2,900,000	-	2,900,000	1,900,000	1,995,000	2,094,750
2211201	Refined Fuels and Lubricants for Transport	2,900,000	-	2,900,000	1,900,000	1,995,000	2,094,750
2211300	Other Operating Expenses	7,913,100	-	12,174,000	1,948,351	2,045,769	2,148,057
2211305	Contracted Guards &Cleaning Services	4,013,100	-	6,174,000	776,000	814,800	855,540
2211310	Contracted Professional Services	3,900,000	-	6,000,000	500,000	525,000	551,250
2211399	Other Operating Expenses	-	-	-	672,351	705,969	741,267
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,625,000	-	2,500,000	1,200,000	1,260,000	1,323,000
2220101	Maintenance Motor Vehicles	1,625,000	-	2,500,000	1,200,000	1,260,000	1,323,000
2220200	Routine Maintenance - Other Assets	360,675	-	554,500	750,000	787,500	826,875
2220205	Maintenance of Buildings and Stations Non-Residential	360,675	-	554,500	500,000	525,000	551,250
2220210	Maintenance of Computers, Software and Networks	-	-	-	250,000	262,500	275,625

72. Proposed Budget Estimates 2026/2027

3100000	Acquisition of Non-Financial Assets	2,138,500	-	3,290,000	18,000,000	18,900,000	19,845,000
3110500	Construction of Civil Works	-	-	-	18,000,000	18,900,000	19,845,000
3110504	Other Infrastructure and Civil Works	-	-	-	18,000,000	18,900,000	19,845,000
3111000	Purchase of Office Furniture/General Equipment	2,138,500	-	3,290,000	-	-	-
3111001	Purchase of Office Furniture/General Equipment	578,500	-	890,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	1,560,000	-	2,400,000	-	-	-

Prog2	P602: Education and Youth Training						
P2SPI	SP60201: ECD Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	31,456,875	-	34,287,500	19,800,000	20,790,000	21,829,500
2210200	Communication, Supplies and Services	65,000	-	100,000	100,000	105,000	110,250
2210201	Telephone Services	65,000	-	100,000	100,000	105,000	110,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	975,000	-	1,500,000	1,700,000	1,785,000	1,874,250
2210301	Travel - Airline, Bus etc	195,000	-	300,000	400,000	420,000	441,000
2210302	Accommodation -Domestic Travel	455,000	-	700,000	700,000	735,000	771,750
2210303	Daily Subsistence Allowance	325,000	-	500,000	600,000	630,000	661,500
2210800	Hospitality Supplies and Services	4,216,875	-	6,487,500	1,000,000	1,050,000	1,102,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	2,104,375	-	3,237,500	500,000	525,000	551,250
2210802	Board Committee, Conferences and Seminars	2,112,500	-	3,250,000	500,000	525,000	551,250
2211000	Specialised Materials and Supplies	26,200,000	-	26,200,000	17,000,000	17,850,000	18,742,500
2211015	Food and Rations	26,200,000	-	26,200,000	17,000,000	17,850,000	18,742,500
2600000	Grants	305,000,000	-	305,000,000	205,000,000	215,250,000	226,012,500
2640100	Scholarships/Other Educational Benefits	305,000,000	-	305,000,000	205,000,000	215,250,000	226,012,500
2640101	Scholarships/Other Educational Benefits - Secondary	305,000,000	-	305,000,000	205,000,000	215,250,000	226,012,500
3100000	Acquisition of Non-Financial Assets	136,066,000	-	136,066,000	17,000,000	17,850,000	18,742,500
3110200	Construction of Buildings	109,066,000	-	109,066,000	-	-	-
3110202	Non-Residential Buildings(offices, schools, hospitals etc)	109,066,000	-	109,066,000	-	-	-

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3111100	Specialised Plant, Equipment and Machinery	27,000,000	-	27,000,000	17,000,000	17,850,000	18,742,500
3111109	Purchase of Educational Aid and Related Equipment	27,000,000	-	27,000,000	17,000,000	17,850,000	18,742,500

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	4,940,000	-	7,600,000	4,976,000	5,224,800	5,486,040
2210200	Communication, Supplies and Services	97,500	-	150,000	100,000	105,000	110,250
2210201	Telephone Services	97,500	-	150,000	100,000	105,000	110,250
2210300	Domestic Travel, Subsistence and Other Transportation Costs	780,000	-	1,200,000	1,450,000	1,522,500	1,598,625
2210301	Travel - Airline, Bus etc	195,000	-	300,000	350,000	367,500	385,875
2210302	Accommodation -Domestic Travel	260,000	-	400,000	700,000	735,000	771,750
2210303	Daily Subsistence Allowance	325,000	-	500,000	400,000	420,000	441,000
2210500	Printing, Advertising and Information Supplies and Services	65,000	-	100,000	-	-	-
2210504	Advertising & Publicity	65,000	-	100,000	-	-	-
2210800	Hospitality Supplies and Services	3,997,500	-	6,150,000	3,426,000	3,597,300	3,777,165
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	2,047,500	-	3,150,000	1,726,000	1,812,300	1,902,915
2210802	Board Committee, Conferences and Seminars	1,950,000	-	3,000,000	1,700,000	1,785,000	1,874,250
2600000	Grants	125,500,000	-	125,500,000	100,500,000	105,525,000	110,801,250
2640500	Other Capital Grants and Transfers	125,500,000	-	125,500,000	100,500,000	105,525,000	110,801,250
2640503	Other Capital Grants and Transfers	125,500,000	-	125,500,000	100,500,000	105,525,000	110,801,250
3100000	Acquisition of Non-Financial Assets	17,500,000	-	17,500,000	16,542,207	17,369,317	18,237,783
3110200	Construction of Buildings	17,500,000	-	17,500,000	-	-	-
3110202	Non-Residential Buildings(offices, schools, hospitals etc)	17,500,000	-	17,500,000	-	-	-
3111100	Specialised Plant, Equipment and Machinery	-	-	-	16,542,207	17,369,317	18,237,783
3111109	Purchase of Educational Aid and Related Equipment	-	-	-	16,542,207	17,369,317	18,237,783

Prog2	P602: Education and Youth Training						
P2SP3	SP60203: Library Services						

74. Proposed Budget Estimates 2026/2027

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	6,688,500	-	10,290,000	5,690,000	5,974,500	6,273,225
2210100	Utilities Supplies and Services	455,000	-	700,000	650,000	682,500	716,625
2210101	Electricity	325,000	-	500,000	400,000	420,000	441,000
2210102	Water & Sewerage	130,000	-	200,000	250,000	262,500	275,625
2210200	Communication, Supplies and Services	357,500	-	550,000	500,000	525,000	551,250
2210201	Telephone Services	97,500	-	150,000	100,000	105,000	110,250
2210202	Internet Connections	260,000	-	400,000	400,000	420,000	441,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	676,000	-	1,040,000	1,040,000	1,092,000	1,146,600
2210301	Travel - Airline, Bus etc	156,000	-	240,000	240,000	252,000	264,600
2210302	Accommodation -Domestic Travel	260,000	-	400,000	400,000	420,000	441,000
2210303	Daily Subsistence Allowance	260,000	-	400,000	400,000	420,000	441,000
2210800	Hospitality Supplies and Services	3,900,000	-	6,000,000	2,900,000	3,045,000	3,197,250
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	1,950,000	-	3,000,000	1,400,000	1,470,000	1,543,500
2210802	Board Committee, Conferences and Seminars	1,950,000	-	3,000,000	1,500,000	1,575,000	1,653,750
2211100	General Office Supplies and Services	1,300,000	-	2,000,000	600,000	630,000	661,500
2211101	General Office Supplies	1,300,000	-	2,000,000	600,000	630,000	661,500

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	2,800,000	2,940,000	3,087,000
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	-	-	-	1,500,000	1,575,000	1,653,750
2210301	Travel - Airline, Bus etc	-	-	-	200,000	210,000	220,500
2210302	Accommodation -Domestic Travel	-	-	-	500,000	525,000	551,250
2210303	Daily Subsistence Allowance	-	-	-	800,000	840,000	882,000
2210800	Hospitality Supplies and Services	-	-	-	1,000,000	1,050,000	1,102,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	500,000	525,000	551,250

75. Proposed Budget Estimates 2026/2027

2210802	Board Committee, Conferences and Seminars	-	-	-	500,000	525,000	551,250
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	-	-	-	200,000	210,000	220,500
2220101	Maintenance Motor Vehicles	-	-	-	200,000	210,000	220,500

DEVELOPMENT PROJECTS			
PROPOSED PROJECTS FY 2026/2027			
S/No.	NAME	WARD	AMOUNT (KSh.)
1	VTCS CAPITATION	COUNTYWIDE	100,500,000
2	VTCS TOOLS AND EQUIPMENT	COUNTYWIDE	16,542,207
3	PENDING BILLS	COUNTYWIDE	13,000,000
4	ROLLOVER PROJECTS	COUNTYWIDE	5,000,000
			135,042,207

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 1,100,000,000. However due to budgetary constraint, the department was allocated Kshs. 889,991,806 for development and Kshs. 21, 162,592 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 2026/2027 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 2026/27 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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P400: Roads, Transport and Public Works	1,384,835,985	-	1,405,758,985	992,031,806	1,041,633,396	1,093,715,066
Total Expenditure	1,384,835,985	-	1,405,758,985	992,031,806	1,041,633,396	1,093,715,066

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	148,234,408	-	169,157,408	142,040,000	149,142,000	156,599,100
21	Compensation of Employees	80,877,408	-	80,877,408	80,877,408	84,921,278	89,167,342
22	Goods and Services	38,107,000	-	43,280,000	21,162,592	22,220,722	23,331,758
26	Grants	29,250,000	-	45,000,000	40,000,000	42,000,000	44,100,000
	Capital Expenditure	1,236,601,577	-	1,236,601,577	849,991,806	892,491,396	937,115,966
31	Acquisition of Non-Financial Assets	1,236,601,577	-	1,236,601,577	849,991,806	892,491,396	937,115,966
	Total Expenditure	1,384,835,985	-	1,405,758,985	992,031,806	1,041,633,396	1,093,715,066

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Percentage
Category	2024/2025	2024/2025	2025/2026	2026/2027	
Personnel Emoluments	80,877,408	-	80,877,408	80,877,408	8.15
Operations & Maintenance	1,231,158,577	-	1,252,081,577	21,162,592	2.13
Development	72,800,000	-	72,800,000	889,991,806	89.71
Total	1,384,835,985	-	1,405,758,985	992,031,806	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
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP40001: General Administration, Planning and Support Services	88,534,408	-	92,657,408	87,660,000	92,043,000	96,645,150
SP40002: Roads	1,174,851,577	-	1,190,601,577	849,991,806	892,491,396	937,115,966
SP40003: Transport and Mechanical Engineering Services	28,000,000	-	28,000,000	13,380,000	14,049,000	14,751,450
SP40004: Public Works	500,000	-	500,000	-	-	-

SP40005: Energy Services	92,950,000	-	94,000,000	41,000,000	43,050,000	45,202,500
Total Programme Expenditure	1,384,835,985	-	1,405,758,985	992,031,806	1,041,633,396	1,093,715,066

P400: Roads, Transport and Public Works							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	148,234,408	-	169,157,408	142,040,000	149,142,000	156,599,100
21	Compensation of Employees	80,877,408	-	80,877,408	80,877,408	84,921,278	89,167,342
22	Goods and Services	38,107,000	-	43,280,000	21,162,592	22,220,722	23,331,758
26	Grants	29,250,000	-	45,000,000	40,000,000	42,000,000	44,100,000
	Capital Expenditure	1,236,601,577	-	1,236,601,577	849,991,806	892,491,396	937,115,966
31	Acquisition of Non-Financial Assets	1,236,601,577	-	1,236,601,577	849,991,806	892,491,396	937,115,966
	Total Expenditure	1,384,835,985	-	1,405,758,985	992,031,806	1,041,633,396	1,093,715,066

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	80,877,408	-	80,877,408	80,877,408	8.15
Operations & Maintenance	1,231,158,577	-	1,252,081,577	21,162,592	2.13
Development	72,800,000	-	72,800,000	889,991,806	89.71
Total	1,384,835,985	-	1,405,758,985	992,031,806	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
	<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	88,534,408	-	92,657,408	87,660,000	92,043,000	96,645,150
21	Compensation of Employees	80,877,408	-	80,877,408	80,877,408	84,921,278	89,167,342
22	Goods and Services	7,657,000	-	11,780,000	6,782,592	7,121,722	7,477,808
	Total Expenditure	88,534,408	-	92,657,408	87,660,000	92,043,000	96,645,150

P400: Roads, Transport and Public Works							
SP40002: Roads							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
	29,250,000	-	45,000,000	-	-	-	-
26	Grants	29,250,000	-	45,000,000	-	-	-
	1,145,601,577	-	1,145,601,577	849,991,806	892,491,396	937,115,966	
	1,145,601,577	-	1,145,601,577	849,991,806	892,491,396	937,115,966	
31	Acquisition of Non-Financial Assets	1,145,601,577	-	1,145,601,577	849,991,806	892,491,396	937,115,966
	1,174,851,577	-	1,190,601,577	849,991,806	892,491,396	937,115,966	

P400: Roads, Transport and Public Works							
SP40003: Transport and Mechanical Engineering Services							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
	28,000,000	-	28,000,000	13,380,000	14,049,000	14,751,450	
22	Goods and Services	28,000,000	-	28,000,000	13,380,000	14,049,000	14,751,450
	28,000,000	-	28,000,000	13,380,000	14,049,000	14,751,450	

P400: Roads, Transport and Public Works							
SP40004: Public Works							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
	500,000	-	500,000	-	-	-	-
22	Goods and Services	500,000	-	500,000	-	-	-
	500,000	-	500,000	-	-	-	-

P400: Roads, Transport and Public Works							
SP40005: Energy Services							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
	1,950,000	-	3,000,000	41,000,000	43,050,000	45,202,500	
22	Goods and Services	1,950,000	-	3,000,000	1,000,000	1,050,000	1,102,500
26	Grants	-	-	-	40,000,000	42,000,000	44,100,000
	91,000,000	-	91,000,000	-	-	-	-
	91,000,000	-	91,000,000	-	-	-	-
31	Acquisition of Non-Financial Assets	91,000,000	-	91,000,000	-	-	-
	92,950,000	-	94,000,000	41,000,000	43,050,000	45,202,500	

82. Proposed Budget Estimates 2026/2027

Part I: Classification by Vote, Head and Item

<i>Progl</i>	<i>P400: Roads, Transport and Public Works</i>						
<i>PISPI</i>	<i>SP40001: General Administration, Planning and Support Services</i>						
<i>Code</i>	<i>Item Description</i>	Approved Budget 2024/2025	Actual Expenditure 2024/2025	Baseline 2025/2026	Approved Estimates 2026/2027	Projected 2027/2028	Estimate: 2028/2029
2100000	Compensation of Employees	80,877,408	-	80,877,408	80,877,408	84,921,278	89,167,342
2110100	Basic Salaries Permanent Employees	80,877,408	-	80,877,408	80,877,408	84,921,278	89,167,342
2110101	Salaries & Wages - Civil Servants	80,877,408	-	80,877,408	80,877,408	84,921,278	89,167,342
2200000	Use of Goods and Services	7,657,000	-	11,780,000	6,782,592	7,121,722	7,477,800
2210200	Communication, Supplies and Services	455,000	-	700,000	200,000	210,000	220,500
2210201	Telephone Services	130,000	-	200,000	-	-	-
2210202	Internet Connections	325,000	-	500,000	200,000	210,000	220,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	663,000	-	1,020,000	810,000	850,500	893,025
2210301	Travel - Airline, Bus etc	130,000	-	200,000	200,000	210,000	220,500
2210302	Accommodation -Domestic Travel	260,000	-	400,000	300,000	315,000	330,750
2210303	Daily Subsistence Allowance	260,000	-	400,000	300,000	315,000	330,750
2210304	Sundry Items (Airport Tax, taxis etc)	13,000	-	20,000	10,000	10,500	11,025
2210400	Foreign Travel, Subsistence and other Transportation Costs	260,000	-	400,000	210,000	220,500	231,525
2210402	Accommodation -international Travel	130,000	-	200,000	100,000	105,000	110,250
2210403	Daily Subsistence Allowance	130,000	-	200,000	100,000	105,000	110,250
2210404	Sundry Items (Airport Tax, taxis etc)	-	-	-	10,000	10,500	11,025
2210500	Printing, Advertising and Information Supplies and Services	32,500	-	50,000	-	-	-
2210502	Publishing & Printing services	32,500	-	50,000	-	-	-
2210800	Hospitality Supplies and Services	461,500	-	710,000	200,000	210,000	220,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	461,500	-	710,000	200,000	210,000	220,500
2211100	General Office Supplies and Services	4,095,000	-	6,300,000	2,700,000	2,835,000	2,976,750
2211101	General Office Supplies	4,095,000	-	6,300,000	2,000,000	2,100,000	2,205,000
2211102	Supplies and Accessories for Computers and Printers	-	-	-	700,000	735,000	771,750
2211300	Other Operating Expenses	1,690,000	-	2,600,000	2,100,000	2,205,000	2,315,250
2211305	Contracted Guards &Cleaning Services	1,625,000	-	2,500,000	2,000,000	2,100,000	2,205,000
2211306	Membership fees & subscriptions to Professional/Other Bodies	65,000	-	100,000	100,000	105,000	110,250

2220200	Routine Maintenance - Other Assets	-	-	-	562,592	590,722	620,258
2220205	Maintenance of Buildings and Stations Non-Residential	-	-	-	562,592	590,722	620,258

Prog1	P400: Roads, Transport and Public Works						
PIISP2	SP40002: Roads						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2600000	Grants	29,250,000	-	45,000,000	-	-	-
2640500	Other Capital Grants and Transfers	29,250,000	-	45,000,000	-	-	-
2640503	Other Capital Grants and Transfers	29,250,000	-	45,000,000	-	-	-
3100000	Acquisition of Non-Financial Assets	1,145,601,577	-	1,145,601,577	849,991,806	892,491,396	937,115,966
3110400	Construction of Roads	1,075,601,577	-	1,075,601,577	699,991,806	734,991,396	771,740,966
3110402	Construction of Roads	1,075,601,577	-	1,075,601,577	699,991,806	734,991,396	771,740,966
3110500	Construction of Civil Works	70,000,000	-	70,000,000	150,000,000	157,500,000	165,375,000
3110504	Other Infrastructure and Civil Works	70,000,000	-	70,000,000	150,000,000	157,500,000	165,375,000

Prog1	P400: Roads, Transport and Public Works						
PIISP3	SP40003: Transport and Mechanical Engineering Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	28,000,000	-	28,000,000	13,380,000	14,049,000	14,751,450
2211200	Fuel, Oil and Lubricants	15,000,000	-	15,000,000	7,380,000	7,749,000	8,136,450
2211201	Refined Fuels and Lubricants for Transport	15,000,000	-	15,000,000	7,380,000	7,749,000	8,136,450
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	4,000,000	-	4,000,000	2,000,000	2,100,000	2,205,000
2220101	Maintenance Motor Vehicles	4,000,000	-	4,000,000	2,000,000	2,100,000	2,205,000
2220200	Routine Maintenance - Other Assets	9,000,000	-	9,000,000	4,000,000	4,200,000	4,410,000
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	9,000,000	-	9,000,000	4,000,000	4,200,000	4,410,000

Prog1	P400: Roads, Transport and Public Works						
PIISP4	SP40004: Public Works						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029

84. Proposed Budget Estimates 2026/2027

2200000	Use of Goods and Services	500,000	-	500,000	-	-	-
2220200	Routine Maintenance - Other Assets	500,000	-	500,000	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	500,000	-	500,000	-	-	-

<i>Prog1</i>	<i>P400: Roads, Transport and Public Works</i>						
<i>P1SP5</i>	<i>SP40005: Energy Services</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	1,950,000	-	3,000,000	1,000,000	1,050,000	1,102,500
2220200	Routine Maintenance - Other Assets	1,950,000	-	3,000,000	1,000,000	1,050,000	1,102,500
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	1,950,000	-	3,000,000	1,000,000	1,050,000	1,102,500
2600000	Grants	-	-	-	40,000,000	42,000,000	44,100,000
2640500	Other Capital Grants and Transfers	-	-	-	40,000,000	42,000,000	44,100,000
2640503	Other Capital Grants and Transfers	-	-	-	40,000,000	42,000,000	44,100,000
3100000	Acquisition of Non-Financial Assets	91,000,000	-	91,000,000	-	-	-
3110500	Construction of Civil Works	91,000,000	-	91,000,000	-	-	-
3110504	Other Infrastructure and Civil Works	91,000,000	-	91,000,000	-	-	-

List of Development Projects for ROADS, TRANSPORT & PUBLIC WORKS

S/NO	PROJECT NAME	WARD	AMOUNT
1	Upgrading of Lolwe - Bodi -Asat -Bao Beach road to Bitumen Standard Phase II (Multiyear)	Countywide	200,000,000.00
2	Pending Bills	Countywide	150,000,000.00
3	REREC Matching Fund	Countywide	40,000,000.00
4	Rollover Projects	Countywide	499,991,806.00
	Total		889,991,806.00

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

The 2026/2027 Financial Year's budget is developed in the broad context of the national Medium-Term Framework (MTEF) of the period 2026-2027, paying out the pending bills as directed by the office of the controller of budget and the Kisumu County Annual Development Plan (KCADP) 2026/2027 FY.

The proposals by the department of finance and economic planning are drawn from the Third County Integrated Development Plan (CIDP III), 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 in financial flows, we maintain support to key result areas with the following key pillars:

- a) Boosting private sector activity that is, improving the business environment in the county. This will involve:
 - i. Foster enhancement of security to reduce on crime and create a peaceful business environment.
 - ii. Ensuring compliance with statutory procedures in the planning and budgeting processes of the Government including requirements on public participation and planning timelines.
 - iii. 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) 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
 - c) 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 2026/2027 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 G: Summary of Programme Outputs and Key Performance Indicators

Programme/SubProgramme	Delivery Unit	Key Outputs	Key Performance Indicators	Targets		
				2026/2027	2027/2028	2028/2029
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 audit of financial transaction.	Regular internal Audit reports	Continuous	Continuous	Continuous

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P0201: Financial Administration	148,800,344	-	187,729,752	62,960,304	66,108,319	69,413,735
P0202: Financial Services	1,413,189,357	-	1,341,176,685	1,172,014,229	1,230,614,940	1,292,145,687
P0203: Emergency	-	-	-	210,500,000	221,025,000	232,076,250
Total Expenditure	1,561,989,701	-	1,528,906,437	1,445,474,533	1,517,748,260	1,593,635,673

5083 DEPARTMENT OF FINANCE & ECONOMIC PLANNING							
Economic Classification	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	1,480,839,021	-	1,442,729,757	1,440,974,533	1,513,023,260	1,588,674,423	
21 Compensation of Employees	307,475,004	-	294,599,590	337,475,004	354,348,754	372,066,192	
22 Goods and Services	1,110,864,017	-	1,068,130,167	763,110,896	801,266,441	841,329,763	
26 Grants	62,500,000	-	80,000,000	340,388,633	357,408,065	375,278,468	
Capital Expenditure	81,150,680	-	86,176,680	4,500,000	4,725,000	4,961,250	
31 Acquisition of Non-Financial Assets	81,150,680	-	86,176,680	4,500,000	4,725,000	4,961,250	
Total Expenditure	1,561,989,701	-	1,528,906,437	1,445,474,533	1,517,748,260	1,593,635,673	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	307,475,004	-	294,599,590	337,475,004	23.35
Operations & Maintenance	1,254,514,697	-	1,234,306,847	1,037,610,896	71.78
Development	-	-	-	70,388,633	4.87
Total	1,561,989,701	-	1,528,906,437	1,445,474,533	100

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

P0201: Financial Administration						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP020101: Administrative Services	41,104,828	-	51,960,304	12,960,304	13,608,319	14,288,735
SP:201102:County Planning	69,044,424	-	83,628,314	10,000,000	10,500,000	11,025,000
SP020103: Monitoring and Evaluation	10,268,115	-	14,990,000	10,000,000	10,500,000	11,025,000
SP020104: Statistic Services	7,542,612	-	10,250,000	10,000,000	10,500,000	11,025,000
SP020105: Lake Front	10,049,288	-	13,300,000	10,000,000	10,500,000	11,025,000
SP020204: Investment Management Unit/ICT	10,791,077	-	13,601,134	10,000,000	10,500,000	11,025,000
Total Programme Expenditure	148,800,344	-	187,729,752	62,960,304	66,108,319	69,413,735

P0201: Financial Administration							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	142,948,844	-	180,229,752	62,960,304	66,108,319	69,413,735	
22 Goods and Services	142,948,844	-	180,229,752	62,960,304	66,108,319	69,413,735	
Capital Expenditure	5,851,500	-	7,500,000	-	-	-	

31	Acquisition of Non-Financial Assets	5,851,500	-	7,500,000	-	-	-
	Total Expenditure	148,800,344	-	187,729,752	62,960,304	66,108,319	69,413,735

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	148,800,344	-	187,729,752	62,960,304	100.00
Development		-		-	0.00
Total	148,800,344	-	187,729,752	62,960,304	100

P0202: Financial Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP020201: Accounting	1,270,490,184	-	1,148,811,664	989,325,596	1,038,791,876	1,090,731,470
SP020202: Assets Management Services	8,402,606	-	11,289,500	12,300,000	12,915,000	13,560,750
SP020203: Revenue Mobilisation Services	62,500,000	-	80,000,000	140,388,633	147,408,065	154,778,468
SP020204: Management of Public Financial Resources (Procurement)	33,878,979	-	51,157,169	10,000,000	10,500,000	11,025,000
SP020205: Budget Formulation and Coordination	19,119,933	-	24,776,352	10,000,000	10,500,000	11,025,000
SP020206: Audit services	18,797,655	-	25,142,000	10,000,000	10,500,000	11,025,000
Total Programme Expenditure	1,413,189,357	-	1,341,176,685	1,172,014,229	1,230,614,940	1,292,145,687

P0202: Financial Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	1,337,890,177	-	1,262,500,005	1,169,714,229	1,228,199,940	1,289,609,937

92. Proposed Budget Estimates 2026/2027

21	Compensation of Employees	307,475,004	-	294,599,590	337,475,004	354,348,754	372,066,192
22	Goods and Services	967,915,173	-	887,900,415	691,850,592	726,443,122	762,765,278
26	Grants	62,500,000	-	80,000,000	140,388,633	147,408,065	154,778,468
	Capital Expenditure	75,299,180	-	78,676,680	2,300,000	2,415,000	2,535,750
31	Acquisition of Non-Financial Assets	75,299,180	-	78,676,680	2,300,000	2,415,000	2,535,750
	Total Expenditure	1,413,189,357	-	1,341,176,685	1,172,014,229	1,230,614,940	1,292,145,687

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	307,475,004	-	294,599,590	337,475,004	28.79
Operations & Maintenance	1,105,714,353	-	1,046,577,095	764,150,592	65.20
Development	-	-	-	70,388,633	6.01
Total	1,413,189,357	-	1,341,176,685	1,172,014,229	100

P0203: Emergency						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP20301: Emergency	-	-	-	210,500,000	221,025,000	232,076,250
Total Programme Expenditure	-	-	-	210,500,000	221,025,000	232,076,250

P0203: Emergency							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	-	-	-	208,300,000	218,715,000	229,650,750	
22 Goods and Services	-	-	-	8,300,000	8,715,000	9,150,750	
26 Grants	-	-	-	200,000,000	210,000,000	220,500,000	
Capital Expenditure	-	-	-	2,200,000	2,310,000	2,425,500	
31 Acquisition of Non-Financial Assets	-	-	-	2,200,000	2,310,000	2,425,500	
Total Expenditure	-	-	-	210,500,000	221,025,000	232,076,250	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	-	-	210,500,000	100.00
Development	-	-	-	-	0.00
Total	-	-	-	210,500,000	100

Part H: 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	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	36,228,328	-	45,960,304	12,960,304	13,608,319	14,288,735	
22 Goods and Services	36,228,328	-	45,960,304	12,960,304	13,608,319	14,288,735	
Capital Expenditure	4,876,500	-	6,000,000	-	-	-	
31 Acquisition of Non-Financial Assets	4,876,500	-	6,000,000	-	-	-	
Total Expenditure	41,104,828	-	51,960,304	12,960,304	13,608,319	14,288,735	

P0201: Financial Administration							
SP:201102:County Planning							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	69,044,424	-	83,628,314	10,000,000	10,500,000	11,025,000	
22 Goods and Services	69,044,424	-	83,628,314	10,000,000	10,500,000	11,025,000	
Total Expenditure	69,044,424	-	83,628,314	10,000,000	10,500,000	11,025,000	

P0201: Financial Administration							
SP020103: Monitoring and Evaluation							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	10,268,115	-	14,990,000	10,000,000	10,500,000	11,025,000	
22 Goods and Services	10,268,115	-	14,990,000	10,000,000	10,500,000	11,025,000	

Total Expenditure	10,268,115	-	14,990,000	10,000,000	10,500,000	11,025,000
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P0201: Financial Administration						
SP020104: Statistic Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	7,542,612	-	10,250,000	10,000,000	10,500,000	11,025,000
22 Goods and Services	7,542,612	-	10,250,000	10,000,000	10,500,000	11,025,000
Total Expenditure	7,542,612	-	10,250,000	10,000,000	10,500,000	11,025,000

P0201: Financial Administration						
SP020105: Lake Front						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	10,049,288	-	13,300,000	10,000,000	10,500,000	11,025,000
22 Goods and Services	10,049,288	-	13,300,000	10,000,000	10,500,000	11,025,000
Total Expenditure	10,049,288	-	13,300,000	10,000,000	10,500,000	11,025,000

P0201: Financial Administration						
SP020204: Investment Management Unit/ICT						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	9,816,077	-	12,101,134	10,000,000	10,500,000	11,025,000
22 Goods and Services	9,816,077	-	12,101,134	10,000,000	10,500,000	11,025,000
Capital Expenditure	975,000	-	1,500,000	-	-	-
31 Acquisition of Non-Financial Assets	975,000	-	1,500,000	-	-	-
Total Expenditure	10,791,077	-	13,601,134	10,000,000	10,500,000	11,025,000

P0202: Financial Services						
SP020201: Accounting						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2020/2021	2020/2021	2025/2026	2026/2027	2027/2028	2028/2029

	Recurrent Expenditure	1,200,413,304	-	1,078,734,784	989,325,596	1,038,791,876	1,090,731,470
21	Compensation of Employees	307,475,004	-	294,599,590	337,475,004	354,348,754	372,066,192
22	Goods and Services	892,938,300	-	784,135,194	651,850,592	684,443,122	718,665,278
	Capital Expenditure	70,076,880	-	70,076,880	-	-	-
31	Acquisition of Non-Financial Assets	70,076,880	-	70,076,880	-	-	-
	Total Expenditure	1,270,490,184	-	1,148,811,664	989,325,596	1,038,791,876	1,090,731,470

P0202: Financial Services							
SP020202: Assets Management Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	7,752,606	-	10,489,500	10,000,000	10,500,000	11,025,000
22	Goods and Services	7,752,606	-	10,489,500	10,000,000	10,500,000	11,025,000
	Capital Expenditure	650,000	-	800,000	2,300,000	2,415,000	2,535,750
31	Acquisition of Non-Financial Assets	650,000	-	800,000	2,300,000	2,415,000	2,535,750
	Total Expenditure	8,402,606	-	11,289,500	12,300,000	12,915,000	13,560,750

P0202: Financial Services							
SP020203: Revenue Mobilisation Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	62,500,000	-	80,000,000	140,388,633	147,408,065	154,778,468
26	Grants	62,500,000	-	80,000,000	140,388,633	147,408,065	154,778,468
	Total Expenditure	62,500,000	-	80,000,000	140,388,633	147,408,065	154,778,468

P0202: Financial Services							
SP020204: Management of Public Financial Resources (Procurement)							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	30,729,179	-	45,357,369	10,000,000	10,500,000	11,025,000
22	Goods and Services	30,729,179	-	45,357,369	10,000,000	10,500,000	11,025,000

	Capital Expenditure	3,149,800	-	5,799,800	-	-	-
31	Acquisition of Non-Financial Assets	3,149,800	-	5,799,800	-	-	-
	Total Expenditure	33,878,979	-	51,157,169	10,000,000	10,500,000	11,025,000

P0202: Financial Services							
SP020205: Budget Formulation and Coordination							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	19,119,933	-	24,776,352	10,000,000	10,500,000	11,025,000
22	Goods and Services	19,119,933	-	24,776,352	10,000,000	10,500,000	11,025,000
	Total Expenditure	19,119,933	-	24,776,352	10,000,000	10,500,000	11,025,000

P0202: Financial Services							
SP020206: Audit services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	17,375,155	-	23,142,000	10,000,000	10,500,000	11,025,000
22	Goods and Services	17,375,155	-	23,142,000	10,000,000	10,500,000	11,025,000
	Capital Expenditure	1,422,500	-	2,000,000	-	-	-
31	Acquisition of Non-Financial Assets	1,422,500	-	2,000,000	-	-	-
	Total Expenditure	18,797,655	-	25,142,000	10,000,000	10,500,000	11,025,000

P0203: Emergency							
SP20301: Emergency							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	-	-	-	208,300,000	218,715,000	229,650,750
22	Goods and Services	-	-	-	8,300,000	8,715,000	9,150,750
26	Grants	-	-	-	200,000,000	210,000,000	220,500,000
	Capital Expenditure	-	-	-	2,200,000	2,310,000	2,425,500
31	Acquisition of Non-Financial Assets	-	-	-	2,200,000	2,310,000	2,425,500
	Total Expenditure	-	-	-	210,500,000	221,025,000	232,076,250

97. Proposed Budget Estimates 2026/2027

Part I: Classification by Vote, Head and Item

<i>Prog1</i>	<i>P0201: Financial Administration</i>						
<i>PISPI</i>	<i>SP020101: Administrative Services</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	36,228,328	-	45,960,304	12,960,304	13,608,319	14,288,735
2210200	Communication, Supplies and Services	139,755	-	210,000	210,000	220,500	231,525
2210201	Telephone Services	133,255	-	200,000	200,000	210,000	220,500
2210203	Courier & Postal Services	6,500	-	10,000	10,000	10,500	11,025
2210300	Domestic Travel, Subsistence and Other Transportation Costs	4,953,343	-	5,700,000	3,500,000	3,675,000	3,858,750
2210301	Travel - Airline, Bus etc	1,880,253	-	2,500,000	2,500,000	2,625,000	2,756,250
2210302	Accommodation -Domestic Travel	2,077,360	-	2,200,000	-	-	-
2210303	Daily Subsistence Allowance	995,730	-	1,000,000	1,000,000	1,050,000	1,102,500
2210400	Foreign Travel, Subsistence and other Transportation Costs	24,323,334	-	31,000,000	6,200,000	6,510,000	6,835,500
2210401	Travel - Airline, Bus etc	16,454,010	-	20,000,000	2,000,000	2,100,000	2,205,000
2210402	Accommodation - international Travel	822,911	-	1,000,000	4,200,000	4,410,000	4,630,500
2210403	Daily Subsistence Allowance	7,046,413	-	10,000,000	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	1,405,457	-	2,050,304	2,050,304	2,152,819	2,260,460
2210502	Publishing & Printing services	722,759	-	1,000,000	1,000,000	1,050,000	1,102,500
2210503	Subscriptions - Newspaper & Magazines	260,198	-	400,304	400,304	420,319	441,335
2210504	Advertising & Publicity	422,500	-	650,000	650,000	682,500	716,625
2210800	Hospitality Supplies and Services	825,000	-	1,000,000	1,000,000	1,050,000	1,102,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	825,000	-	1,000,000	1,000,000	1,050,000	1,102,500
2211100	General Office Supplies and Services	3,106,439	-	4,000,000	-	-	-
2211101	General Office Supplies	2,456,439	-	3,000,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	650,000	-	1,000,000	-	-	-
2211200	Fuel, Oil and Lubricants	825,000	-	1,000,000	-	-	-
2211201	Refined Fuels and Lubricants for Transport	825,000	-	1,000,000	-	-	-
2220200	Routine Maintenance - Other Assets	650,000	-	1,000,000	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	650,000	-	1,000,000	-	-	-

310000	Acquisition of Non-Financial Assets	4,876,500	-	6,000,000	-	-	-
311000	Purchase of Office Furniture/General Equipment	4,876,500	-	6,000,000	-	-	-
3111001	Purchase of Office Furniture/General Equipment	4,055,000	-	5,000,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	821,500	-	1,000,000	-	-	-

<i>Prog1</i>	<i>P0201: Financial Administration</i>						
<i>P1SP2</i>	<i>SP:201102:County Planning</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	69,044,424	-	83,628,314	10,000,000	10,500,000	11,025,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	8,356,381	-	11,266,960	3,396,410	3,566,231	3,744,542
2210301	Travel - Airline, Bus etc	955,063	-	1,396,410	1,396,410	1,466,231	1,539,542
2210302	Accommodation -Domestic Travel	655,528	-	870,550	-	-	-
2210303	Daily Subsistence Allowance	6,095,790	-	8,000,000	1,000,000	1,050,000	1,102,500
2210309	Field Allowance	650,000	-	1,000,000	1,000,000	1,050,000	1,102,500
2210500	Printing, Advertising and Information Supplies and Services	50,055,414	-	59,808,314	3,853,590	4,046,270	4,248,583
2210502	Publishing & Printing services	48,235,414	-	57,008,314	2,633,590	2,765,270	2,903,533
2210504	Advertising & Publicity	1,820,000	-	2,800,000	1,220,000	1,281,000	1,345,050
2210800	Hospitality Supplies and Services	9,766,153	-	11,220,000	2,000,000	2,100,000	2,205,000
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	8,466,153	-	9,220,000	-	-	-
2210802	Board Committee, Conferences and Seminars	1,300,000	-	2,000,000	2,000,000	2,100,000	2,205,000
2211200	Fuel, Oil and Lubricants	487,500	-	750,000	750,000	787,500	826,875
2211201	Refined Fuels and Lubricants for Transport	487,500	-	750,000	-	-	-
2211203	Refined Fuels and Lubricants (Other)	-	-	-	750,000	787,500	826,875
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	378,976	-	583,040	-	-	-
2220101	Maintenance Motor Vehicles	378,976	-	583,040	-	-	-

<i>Prog1</i>	<i>P0201: Financial Administration</i>						
<i>P1SP3</i>	<i>SP020103: Monitoring and Evaluation</i>						

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	10,268,115	-	14,990,000	10,000,000	10,500,000	11,025,000
2210200	Communication, Supplies and Services	325,000	-	500,000	510,000	535,500	562,275
2210201	Telephone Services	325,000	-	500,000	500,000	525,000	551,250
2210203	Courier & Postal Services	-	-	-	10,000	10,500	11,025
2210300	Domestic Travel, Subsistence and Other Transportation Costs	5,399,465	-	8,280,000	4,750,000	4,987,500	5,236,875
2210301	Travel - Airline, Bus etc	487,500	-	750,000	750,000	787,500	826,875
2210302	Accommodation -Domestic Travel	994,500	-	1,530,000	-	-	-
2210303	Daily Subsistence Allowance	1,625,000	-	2,500,000	2,500,000	2,625,000	2,756,250
2210309	Field Allowance	2,292,465	-	3,500,000	1,500,000	1,575,000	1,653,750
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	90,000	94,500	99,225
2210402	Accommodation - international Travel	-	-	-	90,000	94,500	99,225
2210500	Printing, Advertising and Information Supplies and Services	2,749,650	-	3,450,000	3,450,000	3,622,500	3,803,625
2210502	Publishing & Printing services	2,457,150	-	3,000,000	3,000,000	3,150,000	3,307,500
2210504	Advertising & Publicity	292,500	-	450,000	450,000	472,500	496,125
2210800	Hospitality Supplies and Services	780,000	-	1,200,000	1,200,000	1,260,000	1,323,000
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	780,000	-	1,200,000	1,200,000	1,260,000	1,323,000
2211100	General Office Supplies and Services	1,014,000	-	1,560,000	-	-	-
2211101	General Office Supplies	1,014,000	-	1,560,000	-	-	-

<i>Prog1</i>	<i>P0201: Financial Administration</i>						
<i>PISP4</i>	<i>SP020104: Statistic Services</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	7,542,612	-	10,250,000	10,000,000	10,500,000	11,025,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,275,000	-	3,500,000	3,050,000	3,202,500	3,362,625
2210301	Travel - Airline, Bus etc	-	-	-	2,050,000	2,152,500	2,260,125
2210303	Daily Subsistence Allowance	1,625,000	-	2,500,000	-	-	-
2210309	Field Allowance	650,000	-	1,000,000	1,000,000	1,050,000	1,102,500
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	1,700,000	1,785,000	1,874,250

2210402	Accommodation - international Travel	-	-	-	1,700,000	1,785,000	1,874,250
2210500	Printing, Advertising and Information Supplies and Services	2,052,315	-	2,500,000	1,000,000	1,050,000	1,102,500
2210502	Publishing & Printing services	2,052,315	-	2,500,000	-	-	-
2210504	Advertising & Publicity	-	-	-	1,000,000	1,050,000	1,102,500
2210800	Hospitality Supplies and Services	2,379,363	-	3,000,000	3,000,000	3,150,000	3,307,500
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	2,379,363	-	3,000,000	3,000,000	3,150,000	3,307,500
2211000	Specialised Materials and Supplies	-	-	-	750,000	787,500	826,875
2211023	Purchase of Oxygen	-	-	-	750,000	787,500	826,875
2211100	General Office Supplies and Services	510,934	-	750,000	-	-	-
2211101	General Office Supplies	510,934	-	750,000	-	-	-
2211200	Fuel, Oil and Lubricants	325,000	-	500,000	500,000	525,000	551,250
2211201	Refined Fuels and Lubricants for Transport	325,000	-	500,000	-	-	-
2211203	Refined Fuels and Lubricants (Other)	-	-	-	500,000	525,000	551,250

<i>Prog1</i>	<i>P0201: Financial Administration</i>						
<i>PLSP5</i>	<i>SP020105: Lake Front</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	10,049,288	-	13,300,000	10,000,000	10,500,000	11,025,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	3,396,948	-	5,000,000	4,000,000	4,200,000	4,410,000
2210301	Travel - Airline, Bus etc	1,314,228	-	2,000,000	2,000,000	2,100,000	2,205,000
2210302	Accommodation - Domestic Travel	650,000	-	1,000,000	-	-	-
2210303	Daily Subsistence Allowance	1,432,720	-	2,000,000	2,000,000	2,100,000	2,205,000
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	1,000,000	1,050,000	1,102,500
2210402	Accommodation - international Travel	-	-	-	1,000,000	1,050,000	1,102,500
2210500	Printing, Advertising and Information Supplies and Services	1,809,750	-	2,200,000	2,200,000	2,310,000	2,425,500
2210502	Publishing & Printing services	1,809,750	-	2,200,000	2,200,000	2,310,000	2,425,500
2210800	Hospitality Supplies and Services	2,551,200	-	3,100,000	2,100,000	2,205,000	2,315,250
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	2,551,200	-	3,100,000	1,100,000	1,155,000	1,212,750

2210802	Board Committee, Conferences and Seminars	-	-	-	1,000,000	1,050,000	1,102,500
2211100	General Office Supplies and Services	2,291,390	-	3,000,000	300,000	315,000	330,750
2211101	General Office Supplies	1,641,390	-	2,000,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	650,000	-	1,000,000	300,000	315,000	330,750
2220200	Routine Maintenance - Other Assets	-	-	-	400,000	420,000	441,000
2220202	Maintenance of Office Furniture & Equipment	-	-	-	400,000	420,000	441,000

<i>Prog1</i>	<i>P0201: Financial Administration</i>						
<i>PISP6</i>	<i>SP020204: Investment Management Unit/ICT</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	9,816,077	-	12,101,134	10,000,000	10,500,000	11,025,000
2210200	Communication, Supplies and Services	4,433,816	-	5,000,000	-	-	-
2210202	Internet Connections	4,433,816	-	5,000,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,470,875	-	3,450,000	6,401,696	6,721,781	7,057,870
2210301	Travel - Airline, Bus etc	934,535	-	1,400,000	1,400,000	1,470,000	1,543,500
2210302	Accommodation -Domestic Travel	876,040	-	1,200,000	-	-	-
2210303	Daily Subsistence Allowance	660,300	-	850,000	4,601,134	4,831,191	5,072,750
2210309	Field Allowance	-	-	-	400,562	420,590	441,620
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	1,200,000	1,260,000	1,323,000
2210402	Accommodation - international Travel	-	-	-	1,200,000	1,260,000	1,323,000
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	998,304	1,048,219	1,100,630
2210503	Subscriptions - Newspaper & Magazines	-	-	-	678,304	712,219	747,830
2210504	Advertising & Publicity	-	-	-	320,000	336,000	352,800
2210800	Hospitality Supplies and Services	1,067,500	-	1,400,000	1,400,000	1,470,000	1,543,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	742,500	-	900,000	900,000	945,000	992,250
2210802	Board Committee, Conferences and Seminars	325,000	-	500,000	500,000	525,000	551,250
2211100	General Office Supplies and Services	1,289,586	-	1,563,134	-	-	-
2211101	General Office Supplies	1,289,586	-	1,563,134	-	-	-
2211200	Fuel, Oil and Lubricants	554,300	-	688,000	-	-	-

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2211201	Refined Fuels and Lubricants for Transport	554,300	-	688,000	-	-	-
3100000	Acquisition of Non-Financial Assets	975,000	-	1,500,000	-	-	-
3111000	Purchase of Office Furniture/General Equipment	975,000	-	1,500,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	975,000	-	1,500,000	-	-	-

<i>Prog2</i>	<i>P0202: Financial Services</i>						
<i>P2SP1</i>	<i>SP020201: Accounting</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	307,475,004	-	294,599,590	337,475,004	354,348,754	372,066,192
2110100	Basic Salaries Permanent Employees	307,475,004	-	294,599,590	337,475,004	354,348,754	372,066,192
2110101	Salaries & Wages - Civil Servants	307,475,004	-	294,599,590	337,475,004	354,348,754	372,066,192
2200000	Use of Goods and Services	892,938,300	-	784,135,194	651,850,592	684,443,122	718,665,271
2210100	Utilities Supplies and Services	120,000,000	-	120,000,000	175,000,000	183,750,000	192,937,500
2210101	Electricity	100,000,000	-	100,000,000	150,000,000	157,500,000	165,375,000
2210102	Water & Sewerage	20,000,000	-	20,000,000	25,000,000	26,250,000	27,562,500
2210200	Communication, Supplies and Services	325,000	-	500,000	510,000	535,500	562,275
2210201	Telephone Services	325,000	-	500,000	500,000	525,000	551,250
2210203	Courier & Postal Services	-	-	-	10,000	10,500	11,025
2210300	Domestic Travel, Subsistence and Other Transportation Costs	27,054,631	-	27,200,000	3,000,000	3,150,000	3,307,500
2210301	Travel - Airline, Bus etc	25,000,000	-	25,000,000	2,000,000	2,100,000	2,205,000
2210302	Accommodation -Domestic Travel	1,066,706	-	1,200,000	-	-	-
2210303	Daily Subsistence Allowance	987,925	-	1,000,000	1,000,000	1,050,000	1,102,500
2210400	Foreign Travel, Subsistence and other Transportation Costs	682,500	-	1,050,000	2,500,000	2,625,000	2,756,250
2210401	Travel - Airline, Bus etc	487,500	-	750,000	750,000	787,500	826,875
2210402	Accommodation - international Travel	-	-	-	1,450,000	1,522,500	1,598,625
2210403	Daily Subsistence Allowance	195,000	-	300,000	300,000	315,000	330,750
2210500	Printing, Advertising and Information Supplies and Services	21,506,394	-	28,000,000	5,000,000	5,250,000	5,512,500
2210502	Publishing & Printing services	6,599,838	-	8,000,000	3,000,000	3,150,000	3,307,500
2210504	Advertising & Publicity	14,906,556	-	20,000,000	2,000,000	2,100,000	2,205,000
2210800	Hospitality Supplies and Services	23,171,803	-	26,500,000	6,500,000	6,825,000	7,166,250

2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	22,053,950	-	25,000,000	5,000,000	5,250,000	5,512,500
2210802	Board Committee, Conferences and Seminars	1,117,853	-	1,500,000	1,500,000	1,575,000	1,653,750
2210900	Insurance Costs	655,149,149	-	498,821,780	450,000,000	472,500,000	496,125,000
2210904	Motor Vehicle Insurance	50,000,000	-	50,000,000	50,000,000	52,500,000	55,125,000
2210910	Medical Insurance	605,149,149	-	448,821,780	400,000,000	420,000,000	441,000,000
2211000	Specialised Materials and Supplies	-	-	-	1,500,000	1,575,000	1,653,750
2211010	Supplies for Broadcasting and Information Services	-	-	-	1,500,000	1,575,000	1,653,750
2211100	General Office Supplies and Services	6,337,500	-	8,000,000	-	-	-
2211101	General Office Supplies	5,362,500	-	6,500,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	975,000	-	1,500,000	-	-	-
2211200	Fuel, Oil and Lubricants	980,100	-	1,188,000	7,840,592	8,232,622	8,644,253
2211201	Refined Fuels and Lubricants for Transport	980,100	-	1,188,000	6,652,592	6,985,222	7,334,483
2211203	Refined Fuels and Lubricants (Other)	-	-	-	1,188,000	1,247,400	1,309,770
2211300	Other Operating Expenses	21,599,445	-	30,000,000	-	-	-
2211310	Contracted Professional Services	21,599,445	-	30,000,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	16,131,778	-	20,000,000	-	-	-
2220101	Maintenance Motor Vehicles	16,131,778	-	20,000,000	-	-	-
2220200	Routine Maintenance - Other Assets	-	-	22,875,414	-	-	-
2220210	Maintenance of Computers, Software and Networks	-	-	22,875,414	-	-	-
3100000	Acquisition of Non-Financial Assets	70,076,880	-	70,076,880	-	-	-
3110500	Construction of Civil Works	70,076,880	-	70,076,880	-	-	-
3110504	Other Infrastructure and Civil Works	70,076,880	-	70,076,880	-	-	-

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	7,752,606	-	10,489,500	10,000,000	10,500,000	11,025,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	4,619,808	-	5,988,850	6,738,850	7,075,793	7,429,582
2210301	Travel - Airline, Bus etc	1,017,805	-	1,500,000	3,750,000	3,937,500	4,134,375
2210302	Accommodation -Domestic Travel	1,206,525	-	1,500,000	-	-	-
2210303	Daily Subsistence Allowance	1,590,225	-	1,750,000	1,750,000	1,837,500	1,929,375

104. Proposed Budget Estimates 2026/2027

2210309	Field Allowance	805,253	-	1,238,850	1,238,850	1,300,793	1,365,832
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	1,500,000	1,575,000	1,653,750
2210402	Accommodation - international Travel	-	-	-	1,500,000	1,575,000	1,653,750
2210500	Printing, Advertising and Information Supplies and Services	977,260	-	1,250,400	1,250,400	1,312,920	1,378,560
2210502	Publishing & Printing services	782,260	-	950,400	950,400	997,920	1,047,816
2210504	Advertising & Publicity	195,000	-	300,000	300,000	315,000	330,750
2210800	Hospitality Supplies and Services	1,505,538	-	2,250,250	510,750	536,288	563,102
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	1,505,538	-	2,250,250	50,250	52,763	55,401
2210802	Board Committee, Conferences and Seminars	-	-	-	460,500	483,525	507,701
2211100	General Office Supplies and Services	325,000	-	500,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	325,000	-	500,000	-	-	-
2211200	Fuel, Oil and Lubricants	325,000	-	500,000	-	-	-
2211201	Refined Fuels and Lubricants for Transport	325,000	-	500,000	-	-	-
3100000	Acquisition of Non-Financial Assets	650,000	-	800,000	2,300,000	2,415,000	2,535,750
3111000	Purchase of Office Furniture/General Equipment	650,000	-	800,000	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	650,000	-	800,000	800,000	840,000	882,000

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2600000	Grants	62,500,000	-	80,000,000	140,388,633	147,408,065	154,778,468
2640400	Other Current Transfers, Grants and Subsidies	-	-	-	70,000,000	73,500,000	77,175,000
2640499	Other Current Transfers	-	-	-	70,000,000	73,500,000	77,175,000
2640500	Other Capital Grants and Transfers	62,500,000	-	80,000,000	70,388,633	73,908,065	77,603,468
2640503	Other Capital Grants and Transfers	62,500,000	-	80,000,000	70,388,633	73,908,065	77,603,468

Prog2	P0202: Financial Services						
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105. Proposed Budget Estimates 2026/2027

<i>P2SP4</i>	<i>SP020204: Management of Public Financial Resources (Procurement)</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	30,729,179	-	45,357,369	10,000,000	10,500,000	11,025,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	4,082,255	-	5,500,000	3,000,000	3,150,000	3,307,500
2210301	Travel - Airline, Bus etc	692,735	-	1,000,000	1,000,000	1,050,000	1,102,500
2210302	Accommodation -Domestic Travel	1,900,380	-	2,500,000	-	-	-
2210303	Daily Subsistence Allowance	1,489,140	-	2,000,000	2,000,000	2,100,000	2,205,000
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	2,500,000	2,625,000	2,756,250
2210402	Accommodation - international Travel	-	-	-	2,500,000	2,625,000	2,756,250
2210500	Printing, Advertising and Information Supplies and Services	4,280,000	-	8,200,000	1,000,000	1,050,000	1,102,500
2210502	Publishing & Printing services	3,500,000	-	7,000,000	1,000,000	1,050,000	1,102,500
2210504	Advertising & Publicity	780,000	-	1,200,000	-	-	-
2210800	Hospitality Supplies and Services	3,489,725	-	4,500,000	3,500,000	3,675,000	3,858,750
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	2,782,850	-	3,500,000	3,500,000	3,675,000	3,858,750
2210802	Board Committee, Conferences and Seminars	706,875	-	1,000,000	-	-	-
2211100	General Office Supplies and Services	6,527,199	-	8,157,369	-	-	-
2211101	General Office Supplies	6,007,199	-	7,357,369	-	-	-
2211102	Supplies and Accessories for Computers and Printers	520,000	-	800,000	-	-	-
2211200	Fuel, Oil and Lubricants	650,000	-	1,000,000	-	-	-
2211201	Refined Fuels and Lubricants for Transport	650,000	-	1,000,000	-	-	-
2211300	Other Operating Expenses	11,700,000	-	18,000,000	-	-	-
2211310	Contracted Professional Services	11,700,000	-	18,000,000	-	-	-
3100000	Acquisition of Non-Financial Assets	3,149,800	-	5,799,800	-	-	-
3111000	Purchase of Office Furniture/General Equipment	3,149,800	-	5,799,800	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	3,149,800	-	5,799,800	-	-	-

<i>Prog2</i>	<i>P0202: Financial Services</i>
<i>P2SP5</i>	<i>SP020205: Budget Formulation and Coordination</i>

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	19,119,933	-	24,776,352	10,000,000	10,500,000	11,025,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	9,565,254	-	12,326,352	3,000,000	3,150,000	3,307,500
2210301	Travel - Airline, Bus etc	658,785	-	1,000,000	1,000,000	1,050,000	1,102,500
2210302	Accommodation -Domestic Travel	2,369,504	-	3,326,352	-	-	-
2210303	Daily Subsistence Allowance	5,236,965	-	6,000,000	1,000,000	1,050,000	1,102,500
2210309	Field Allowance	1,300,000	-	2,000,000	1,000,000	1,050,000	1,102,500
2210500	Printing, Advertising and Information Supplies and Services	4,075,000	-	6,000,000	6,000,000	6,300,000	6,615,000
2210502	Publishing & Printing services	3,100,000	-	4,500,000	4,500,000	4,725,000	4,961,250
2210504	Advertising & Publicity	975,000	-	1,500,000	1,500,000	1,575,000	1,653,750
2210800	Hospitality Supplies and Services	3,257,275	-	3,500,000	1,000,000	1,050,000	1,102,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	3,257,275	-	3,500,000	1,000,000	1,050,000	1,102,500
2211100	General Office Supplies and Services	1,897,404	-	2,450,000	-	-	-
2211101	General Office Supplies	1,604,904	-	2,000,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	292,500	-	450,000	-	-	-
2211200	Fuel, Oil and Lubricants	325,000	-	500,000	-	-	-
2211201	Refined Fuels and Lubricants for Transport	325,000	-	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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	17,375,155	-	23,142,000	10,000,000	10,500,000	11,025,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	4,590,085	-	5,800,000	3,150,000	3,307,500	3,472,875
2210301	Travel - Airline, Bus etc	485,185	-	650,000	650,000	682,500	716,625
2210302	Accommodation -Domestic Travel	2,514,185	-	3,050,000	-	-	-
2210303	Daily Subsistence Allowance	1,070,715	-	1,300,000	1,700,000	1,785,000	1,874,250
2210309	Field Allowance	520,000	-	800,000	800,000	840,000	882,000
2210800	Hospitality Supplies and Services	11,680,070	-	15,642,000	6,850,000	7,192,500	7,552,125
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	2,012,000	-	2,642,000	1,850,000	1,942,500	2,039,625

2210802	Board Committee, Conferences and Seminars	4,067,950	-	5,000,000	5,000,000	5,250,000	5,512,500
2210809	Board Allowances	5,600,120	-	8,000,000	-	-	-
2211100	General Office Supplies and Services	1,105,000	-	1,700,000	-	-	-
2211101	General Office Supplies	1,040,000	-	1,600,000	-	-	-
2211102	Supplies and Accessories for Computers and Printers	65,000	-	100,000	-	-	-
3100000	Acquisition of Non-Financial Assets	1,422,500	-	2,000,000	-	-	-
3111000	Purchase of Office Furniture/General Equipment	1,422,500	-	2,000,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	1,422,500	-	2,000,000	-	-	-

Prog3	P0203: Emergency						
P3SP1	SP20301: Emergency						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	8,300,000	8,715,000	9,150,750
2211000	Specialised Materials and Supplies	-	-	-	3,800,000	3,990,000	4,189,500
2211023	Purchase of Oxygen	-	-	-	3,800,000	3,990,000	4,189,500
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	-	-	-	2,200,000	2,310,000	2,425,500
3111000	Purchase of Office Furniture/General Equipment	-	-	-	2,200,000	2,310,000	2,425,500
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	-	1,500,000	1,575,000	1,653,750
3111005	Purchase of Photocopiers	-	-	-	700,000	735,000	771,750

DEVELOPMENT

s/no	item	Ward	amount
1	Purchase of software(Revenue Software	Countywide	70,388,633.00

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: Strategic objectives of Directorates under the Department of TTIM Sector Priorities Strategies

Trade Development and Management

- Promotion and enhancement of business environment and business capital
- To enhance capacity building and training through development of skills set
- Develop fully equipped markets and market spaces
- Market beautification
 - Value Addition
- Occupational health and safety
 - Market governance structures
- Access to credit
 - Trade licensing
 - Trade marketing
 - Automation of processes
- Monitoring and evaluation
- Trade legislation
- Partnerships and collaboration

Fair Trade Services and Consumer Protection

- Improving consumer protection
- Trade governance

Weight and Measures.

Industrialization and Investment Promotion

- Legislations and policies
- Brand marketing
- Investment mapping
- Strategic Public Private Partnerships (PPPs)
- To improve value addition, empower farmers and enhance production
- Partnerships and collaboration

Tourism Promotion, Product Development, Marketing and Diversification

- Development of sector facilities
- County Brand Marketing
- Tourism Legislation and Policies
- Tourism Product's Mapping
- Capacity Development and Awareness Building
- Events Management
- Community Based Tourism Development
- Sports tourism
- Cultural tourism
- Meetings Incentives Conferences Exhibitions (MICE) tourism
- Develop tourism attraction sites
- Develop tourist support facilities
- Beach access strategies
- Tourism safety and security
- Beautification of strategic sites
- Partnerships and collaboration

Cooperative Development and Management Services

- Cooperative legislation and policies
- Restructuring of viable cooperatives and promotion of new cooperative ventures
- Access to credit
- Cooperative audit services and compliance with statutory requirements
- Cooperative extension services
- Automation of cooperative services
- Monitoring and evaluation
- Cooperative research and information
- Capacity building, education, training and research
- Develop cooperative marketing infrastructure
- Value addition, processing and providing market access
- Cooperative product development, marketing and innovation
- Partnerships and collaboration

Alcoholic Licensing, Betting and Gaming Control

- Closer collaboration with stakeholders to increase revenue to the County
- Recruitment of more technical staff to curb illegal gambling
- Budgetary allocation to protect vulnerable members of the society from effects of gambling
- Amending the liquor act to ensure compliance with the law
- Construction of treatment and rehab center to increase Market for agricultural produce
- Operationalizing liquor fund to encourage stakeholder involvement

Part E: Sector Priorities & Strategies

During the Financial Year 2026/27, 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 MSMLEs 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 2026/2027, 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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P601: General Administration, Planning and Support Services	139,727,969	-	144,449,558	206,348,008	216,665,408	227,498,679
P602: Trade Development and Management	1,136,575	-	1,534,000	600,000	630,000	661,500

P604: Tourism and Events Management	-	-	-	2,000,000	2,100,000	2,205,000
Total Expenditure	140,864,544	-	145,983,558	208,948,008	219,395,408	230,365,179

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>2024/2025</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>	<i>2028/2029</i>	
Recurrent Expenditure	70,505,946	-	75,099,960	70,443,580	73,965,759	77,664,047	
21 Compensation of Employees	58,731,960	-	58,731,960	58,731,960	61,668,558	64,751,986	
22 Goods and Services	11,773,986	-	16,368,000	11,711,620	12,297,201	12,912,061	
Capital Expenditure	70,358,598	-	70,883,598	138,504,428	145,429,649	152,701,132	
31 Acquisition of Non-Financial Assets	70,358,598	-	70,883,598	138,504,428	145,429,649	152,701,132	
Total Expenditure	140,864,544	-	145,983,558	208,948,008	219,395,408	230,365,179	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Percentage
Category	<i>2024/2025</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	
Personnel Emoluments	58,731,960	-	58,731,960	58,731,960	28.11
Operations & Maintenance	82,132,584	-	87,251,598	11,711,620	5.61
Development	-	-	-	138,504,428	66.29
Total	140,864,544	-	145,983,558	208,948,008	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
<i>Sub-Programmes</i>	<i>2024/2025</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>	<i>2028/2029</i>
SP60101: General Administration, Planning and Support Services	66,860,850	-	69,311,960	204,928,008	215,174,408	225,933,129
SP60102: Trade Development And Management	71,386,113	-	73,163,598	600,000	630,000	661,500
SP60103: Weights And Measures	1,481,006	-	1,974,000	820,000	861,000	904,050
Total Programme Expenditure	139,727,969	-	144,449,558	206,348,008	216,665,408	227,498,679

P601: General Administration, Planning and Support Services							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	<i>2024/2025</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>	<i>2028/2029</i>	

113. Proposed Budget Estimates 2026/2027

	Recurrent Expenditure	69,369,371	-	73,565,960	67,843,580	71,235,759	74,797,547
21	Compensation of Employees	58,731,960	-	58,731,960	58,731,960	61,668,558	64,751,986
22	Goods and Services	10,637,411	-	14,834,000	9,111,620	9,567,201	10,045,561
	Capital Expenditure	70,358,598	-	70,883,598	138,504,428	145,429,649	152,701,132
31	Acquisition of Non-Financial Assets	70,358,598	-	70,883,598	138,504,428	145,429,649	152,701,132
	Total Expenditure	139,727,969	-	144,449,558	206,348,008	216,665,408	227,498,679

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	58,731,960	-	58,731,960	58,731,960	28.46
Operations & Maintenance	80,996,009	-	85,717,598	9,111,620	4.42
Development	-	-	-	138,504,428	67.12
Total	139,727,969	-	144,449,558	206,348,008	100

P602: Trade Development and Management						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP60201: Cooperative Development and Management	1,136,575	-	1,534,000	600,000	630,000	661,500
Total Programme Expenditure	1,136,575	-	1,534,000	600,000	630,000	661,500

P602: Trade Development and Management							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	1,136,575	-	1,534,000	600,000	630,000	661,500	
22 Goods and Services	1,136,575	-	1,534,000	600,000	630,000	661,500	
Total Expenditure	1,136,575	-	1,534,000	600,000	630,000	661,500	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	1,136,575	-	1,534,000	600,000	100.00
Development	-	-	-	-	0.00
Total	1,136,575	-	1,534,000	600,000	100

P604: Tourism and Events Management

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Sub-Programmes	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP60401: Tourism Management	-	-	-	2,000,000	2,100,000	2,205,000
Total Programme Expenditure	-	-	-	2,000,000	2,100,000	2,205,000

P604: Tourism and Events Management							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	-	-	-	2,000,000	2,100,000	2,205,000	
22 Goods and Services	-	-	-	2,000,000	2,100,000	2,205,000	
Total Expenditure	-	-	-	2,000,000	2,100,000	2,205,000	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	-	-	2,000,000	100.00
Development	-	-	-	-	0.00
Total	-	-	-	2,000,000	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	
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	65,885,850	-	67,811,960	66,423,580	69,744,759	73,231,997	
21 Compensation of Employees	58,731,960	-	58,731,960	58,731,960	61,668,558	64,751,986	
22 Goods and Services	7,153,890	-	9,080,000	7,691,620	8,076,201	8,480,011	
Capital Expenditure	975,000	-	1,500,000	138,504,428	145,429,649	152,701,132	
31 Acquisition of Non-Financial Assets	975,000	-	1,500,000	138,504,428	145,429,649	152,701,132	
Total Expenditure	66,860,850	-	69,311,960	204,928,008	215,174,408	225,933,129	

P601: General Administration, Planning and Support Services							
SP60102: Trade Development And Management							

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	2,002,515	-	3,780,000	600,000	630,000	661,500
22	Goods and Services	2,002,515	-	3,780,000	600,000	630,000	661,500
	Capital Expenditure	69,383,598	-	69,383,598	-	-	-
31	Acquisition of Non-Financial Assets	69,383,598	-	69,383,598	-	-	-
	Total Expenditure	71,386,113	-	73,163,598	600,000	630,000	661,500

P601: General Administration, Planning and Support Services							
SP60103: Weights And Measures							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	1,481,006	-	1,974,000	820,000	861,000	904,050
22	Goods and Services	1,481,006	-	1,974,000	820,000	861,000	904,050
	Total Expenditure	1,481,006	-	1,974,000	820,000	861,000	904,050

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	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	1,136,575	-	1,534,000	600,000	630,000	661,500
22	Goods and Services	1,136,575	-	1,534,000	600,000	630,000	661,500
	Total Expenditure	1,136,575	-	1,534,000	600,000	630,000	661,500

P604: Tourism and Events Management							
SP60401: Tourism Management							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	-	-	-	2,000,000	2,100,000	2,205,000
22	Goods and Services	-	-	-	2,000,000	2,100,000	2,205,000
	Total Expenditure	-	-	-	2,000,000	2,100,000	2,205,000

Part I: Classification by Vote, Head and Item

<i>Prog1</i>	<i>P601: General Administration, Planning and Support Services</i>						
<i>PISPI</i>	<i>SP60101: General Administration, Planning and Support Services</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	58,731,960	-	58,731,960	58,731,960	61,668,558	64,751,986
2110100	Basic Salaries Permanent Employees	58,731,960	-	58,731,960	58,731,960	61,668,558	64,751,986
2110101	Salaries & Wages - Civil Servants	58,731,960	-	58,731,960	58,731,960	61,668,558	64,751,986
2200000	Use of Goods and Services	7,153,890	-	9,080,000	7,691,620	8,076,201	8,480,011
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,894,250	-	2,400,000	1,691,620	1,776,201	1,865,011
2210301	Travel - Airline, Bus etc	385,935	-	500,000	300,000	315,000	330,750
2210302	Accommodation -Domestic Travel	818,700	-	1,000,000	891,620	936,201	983,011
2210303	Daily Subsistence Allowance	689,615	-	900,000	500,000	525,000	551,250
2210400	Foreign Travel, Subsistence and other Transportation Costs	422,500	-	650,000	-	-	-
2210401	Travel - Airline, Bus etc	422,500	-	650,000	-	-	-
2210800	Hospitality Supplies and Services	-	-	-	1,500,000	1,575,000	1,653,750
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	1,500,000	1,575,000	1,653,750
2211100	General Office Supplies and Services	1,131,330	-	1,530,000	2,250,000	2,362,500	2,480,625
2211101	General Office Supplies	660,000	-	800,000	1,500,000	1,575,000	1,653,750
2211102	Supplies and Accessories for Computers and Printers	471,330	-	730,000	750,000	787,500	826,875
2211200	Fuel, Oil and Lubricants	2,000,000	-	2,000,000	1,500,000	1,575,000	1,653,750
2211201	Refined Fuels and Lubricants for Transport	2,000,000	-	2,000,000	1,500,000	1,575,000	1,653,750
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,055,810	-	1,500,000	750,000	787,500	826,875
2220101	Maintenance Motor Vehicles	1,055,810	-	1,500,000	750,000	787,500	826,875
2220200	Routine Maintenance - Other Assets	650,000	-	1,000,000	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	650,000	-	1,000,000	-	-	-
3100000	Acquisition of Non-Financial Assets	975,000	-	1,500,000	138,504,428	145,429,649	152,701,132
3110500	Construction of Civil Works	-	-	-	138,504,428	145,429,649	152,701,132
3110504	Other Infrastructure and Civil Works	-	-	-	138,504,428	145,429,649	152,701,132

3111000	Purchase of Office Furniture/General Equipment	975,000	-	1,500,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	975,000	-	1,500,000	-	-	-

Prog1	P601: General Administration, Planning and Support Services						
PISP2	SP60102: Trade Development And Management						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	2,002,515	-	3,780,000	600,000	630,000	661,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	378,500	-	550,000	300,000	315,000	330,750
2210301	Travel - Airline, Bus etc	68,360	-	100,000	100,000	105,000	110,250
2210302	Accommodation -Domestic Travel	115,140	-	150,000	100,000	105,000	110,250
2210303	Daily Subsistence Allowance	195,000	-	300,000	100,000	105,000	110,250
2210500	Printing, Advertising and Information Supplies and Services	325,000	-	500,000	200,000	210,000	220,500
2210502	Publishing & Printing services	-	-	-	200,000	210,000	220,500
2210505	Trade Shows & Exhibitions	325,000	-	500,000	-	-	-
2210800	Hospitality Supplies and Services	93,250	-	130,000	100,000	105,000	110,250
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	93,250	-	130,000	100,000	105,000	110,250
2211100	General Office Supplies and Services	805,765	-	2,200,000	-	-	-
2211101	General Office Supplies	805,765	-	2,200,000	-	-	-
2211200	Fuel, Oil and Lubricants	400,000	-	400,000	-	-	-
2211201	Refined Fuels and Lubricants for Transport	400,000	-	400,000	-	-	-
3100000	Acquisition of Non-Financial Assets	69,383,598	-	69,383,598	-	-	-
3110500	Construction of Civil Works	66,383,598	-	66,383,598	-	-	-
3110504	Other Infrastructure and Civil Works	66,383,598	-	66,383,598	-	-	-
3111100	Specialised Plant, Equipment and Machinery	3,000,000	-	3,000,000	-	-	-
3111120	Purchase of Specialised Plant	3,000,000	-	3,000,000	-	-	-

Prog1	P601: General Administration, Planning and Support Services						
PISP3	SP60103: Weights And Measures						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates

118. Proposed Budget Estimates 2026/2027

<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	1,481,006	-	1,974,000	820,000	861,000	904,050
2210100	Utilities Supplies and Services	113,559	-	150,000	120,000	126,000	132,300
2210101	Electricity	72,309	-	100,000	70,000	73,500	77,175
2210102	Water & Sewerage	41,250	-	50,000	50,000	52,500	55,125
2210300	Domestic Travel, Subsistence and Other Transportation Costs	323,985	-	430,000	100,000	105,000	110,250
2210301	Travel - Airline, Bus etc	19,500	-	30,000	-	-	-
2210302	Accommodation -Domestic Travel	-	-	-	100,000	105,000	110,250
2210303	Daily Subsistence Allowance	304,485	-	400,000	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	400,922	-	500,000	100,000	105,000	110,250
2210502	Publishing & Printing services	-	-	-	100,000	105,000	110,250
2210504	Advertising & Publicity	400,922	-	500,000	-	-	-
2210800	Hospitality Supplies and Services	73,750	-	100,000	50,000	52,500	55,125
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	73,750	-	100,000	50,000	52,500	55,125
2211100	General Office Supplies and Services	-	-	-	50,000	52,500	55,125
2211101	General Office Supplies	-	-	-	50,000	52,500	55,125
2211200	Fuel, Oil and Lubricants	312,690	-	400,000	250,000	262,500	275,625
2211201	Refined Fuels and Lubricants for Transport	312,690	-	400,000	250,000	262,500	275,625
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	256,100	-	394,000	150,000	157,500	165,375
2220101	Maintenance Motor Vehicles	256,100	-	394,000	150,000	157,500	165,375

<i>Prog2</i>	<i>P602: Trade Development and Management</i>						
<i>P2SP1</i>	<i>SP60201: Cooperative Development and Management</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	1,136,575	-	1,534,000	600,000	630,000	661,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	704,975	-	870,000	250,000	262,500	275,625
2210301	Travel - Airline, Bus etc	46,550	-	70,000	100,000	105,000	110,250
2210302	Accommodation -Domestic Travel	246,065	-	300,000	-	-	-
2210303	Daily Subsistence Allowance	412,360	-	500,000	150,000	157,500	165,375
2210800	Hospitality Supplies and Services	195,000	-	300,000	100,000	105,000	110,250

119. Proposed Budget Estimates 2026/2027

2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	195,000	-	300,000	100,000	105,000	110,250
2211100	General Office Supplies and Services	-	-	-	100,000	105,000	110,250
2211101	General Office Supplies	-	-	-	100,000	105,000	110,250
2211200	Fuel, Oil and Lubricants	-	-	-	150,000	157,500	165,375
2211201	Refined Fuels and Lubricants for Transport	-	-	-	150,000	157,500	165,375
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	236,600	-	364,000	-	-	-
2220101	Maintenance Motor Vehicles	236,600	-	364,000	-	-	-

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	2,000,000	2,100,000	2,205,000
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	-	-	-	1,250,000	1,312,500	1,378,125
2210302	Accommodation -Domestic Travel	-	-	-	250,000	262,500	275,625
2210303	Daily Subsistence Allowance	-	-	-	1,000,000	1,050,000	1,102,500
2210800	Hospitality Supplies and Services	-	-	-	300,000	315,000	330,750
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	300,000	315,000	330,750
2211000	Specialised Materials and Supplies	-	-	-	100,000	105,000	110,250
2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	100,000	105,000	110,250
2211100	General Office Supplies and Services	-	-	-	150,000	157,500	165,375
2211101	General Office Supplies	-	-	-	150,000	157,500	165,375
2211300	Other Operating Expenses	-	-	-	100,000	105,000	110,250
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	100,000	105,000	110,250

LIST OF DEVELOPMENT

NAME OF PROJECT	WARD	AMOUNT
INDUSTRY	WARD	
CAIP-planning, feasibility, evaluation and EIA	Countywide	50,000,000
TRADE		
Lela market completion	North west	5,000,000
Ombeyi market completion of murraming and fencing work	Ombeyi	3,500,000
Completion of kondik market sheds	North Seme	4,000,000
Kombewa market-repair of ablution facilities/water supply system	Central seme	1,000,000
Renovation of Market shade at Holo market	Kisumu west	2,000,000
Completion of ablution block and installation of rain water harvesting at Pap onditi Market	Central nyakach	5,000,000
Completion of murraming at nyangande market	kabonyo kanyagwal	2,500,000
Completion of nyamarimba market		1,600,000
Completion of market stalls at miwani jua kali market	Miwani	2,600,000
Renovation of market toilets and placement of rain water harvesting- muhoroni	koru muhoroni ward	2,000,000
Roller weight storage house	countywide	3,000,000
Completion of drainage works at holo market	Kisumu west	2,500,000
Rehabilitation of othoo Market	Awasi onjiko	3,000,000
SUB TOTAL		87,700,000
TOURISM		
Hippo Point completion of 2 ablution blocks	Nyalenda A	3,500,000
Beautification and facelift of Hippo Point.	Nyalenda A	3,000,000
Completion of Equator site at Kisumu county.	Northwest	5,000,000
Proposed signage at the borders AT MASENO,AWASI,,KIBOSWA	North west	4,500,000
	Awasi onjiko	4,500,000
	Northwest	4,500,000
Renovation of 36 on site signages	Countywide	2,000,000
SUB TOTAL		27,000,000
COOPERATIVE DEVELOPMENT		
Renovation of cooperative offices at muhoroni	chemelil	1,200,000
Pending bill		22,600,000
SUB TOTAL		23,800,000
GRAND TOTAL		138,500,000

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 County health services, specifically;

- 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;

Part C: Strategic Overview and Context for Budget Intervention

The Sector has three Strategic Programs of General Administration, Policy and Support Services; Preventive and Promotive Health services and Curative and Rehabilitative Health services. 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;

The Sector Will **Prioritize** the following Actions as stated in the Fiscal Strategy Paper for 2026.

I. In the FY 2026/2027 period, the sector will focus on completing the Governor's Manifesto commitments and CIDP III targets while consolidating the gains already made in strengthening the county health system. Priority will be placed on operationalizing existing infrastructure by

completing, equipping, and staffing stalled facilities to unlock service capacity and safeguard prior capital investments. This approach reflects a deliberate shift toward maximizing the value of past investments before undertaking new capital expansion.

II. The sector will also prioritize the upgrade of Kisumu County Referral Hospital by strengthening its infrastructure, equipment, and human resource capacity to meet Level 5 standards. This is particularly critical in light of the national transition of Jaramogi Oginga Odinga Teaching and Referral Hospital, which has increased the need for a strong county referral facility capable of absorbing additional patients load.

III. To enhance emergency preparedness and support specialized care, the County will establish a County Blood Transfusion System through targeted investments in equipment, workforce training, and program development to include scheduled blood donations.

IV. Recognizing the operational disruptions caused by delays in Social Health Authority (SHA) reimbursements, the sector will collaborate closely with national stakeholders to resolve administrative and technical bottlenecks that affect facility liquidity. Additionally, Emergency Medical Services will be strengthened through sustainable financing mechanisms, including decentralized fuel resourcing and enhanced operational support to sustainable and reliable ambulance services across the county.

V. Preventive public health will remain a core focus, with targeted investments in environmental sanitation initiatives, market-based partnerships, and support for vulnerable households through sustainable, community-driven environmental sanitation

VI. Workforce expansion will be strategically aligned with emerging service demands to support newly operational facilities and specialized programs while maintaining fiscal prudence.

Pre-Determined Objectives FY 2026/2027

The Department of Medical Services, Public Health and Sanitation undertakes to perform the tabled objectives in the FY 2026/2027.

Program	Sub-Program	Pre-Determined Objective	Key Performance Indicator
General Administration, Policy and Support Services;	Sub Program 040101: General Administration, Coordination and Support Services	To Strengthen County Health Systems Administration , Management coordination and support services	Number of County Health Systems Performance Reviews
Curative and Rehabilitative Health services	Sub-Program 040202: Kisumu County Referral Hospital	To provide County Clinical Referral and Specialized Curative services	Number of specialized and curative service consultations provided
	Sub-Program 040203:	To provide preventive, curative and rehabilitative	Number of preventive and curative service consultations provided

	County and Sub County Hospitals	services at sub county levels	
Preventive and Promotive Health services	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 for Budgetary Interventions FY 2026/2027 and the Medium Term

The Department of Medical Services, Public Health and Sanitation targets to achieve the tabled interventions.

Sub-Program	KPI	Target FY 2026/2027	Target FY 2027/2028	Target FY 2028/2029
Sub Program 040101: General Administration, Coordination and Support Services	Number of County Health Systems Performance Reviews	4	4	4
Sub-Program 040202: Kisumu County Referral Hospital	Number of referral and specialized curative service consultations provided	50,000	55,000	60,000
Sub-Program 040203: County and Sub County Hospitals	Number of preventive and curative service consultations provided	100,000	110,000	120,000
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: The Financing Considerations

The Department of Medical Services Public Health and Sanitation's Budget will be financed from two sources namely:

- i) Shareable Revenue of KSh. 3,076,652,090 from the County Revenue Fund Account (**CRF Code :12010000**) and payable through the Integrated Finance Management Information System (IFMIS) and;

ii) Facility Improvement Financing Revenue (*FIF Code :1102200*) collection target of KSh. 653,981,246 collected from various sources as reimbursement of services rendered and paid directly to their own commercial bank accounts and expended according to the provisions of the Facility Improvement Financing Act, 2023

The County Health Sector therefore has drawn a budget of KSh. 3,730,633,336 as indicated in the programs and sub-programs herein under.

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

Programme Description	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projections	Projections
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P01: General Administration, Planning, Governance, Leadership and Human Resource for Health	2,925,797,330	2,797,053,991	3,118,530,468	2,917,779,473	3,151,201,831	3,403,297,977
P02: Public Health and Sanitation Services	243,982,334	92,640,551	40,750,398	2,300,000	15,997,382	17,277,173
P03: Medical and Bio-Medical Services	455,660,000	243,991,642	440,007,232	148,800,000	624,131,185	674,061,680
P04: Health Surveillance	-	-	-	3,699,955	12,000,000	12,960,000
Total Expenditure	3,625,439,664	3,133,686,184	3,599,288,098	3,072,579,428	3,803,330,398	4,107,596,830

5085 DEPARTMENT OF MEDICAL SERVICES, PUBLIC HEALTH AND SANITATION							
	<i>Economic Classification</i>	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projections	Projections
		2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	3,474,134,392	3,095,676,043	3,351,128,564	2,930,331,527	3,164,758,049	3,417,938,693
21	Compensation of Employees	2,831,055,761	2,727,555,736	2,734,391,572	2,734,391,572	2,953,142,898	3,189,394,330
22	Goods and Services	287,681,631	124,915,697	375,790,728	195,939,955	211,615,151	228,544,364
26	Grants	355,147,000	243,204,610	247,183,096		0	0
27	Social Benefits	250,000	-	-	-		0
	Capital Expenditure	151,305,272	38,010,141	248,159,534	142,247,901	153,627,733	165,917,952
31	Acquisition of Non-Financial Assets	151,305,272	38,010,141	248,159,534	142,247,901	153,627,733	165,917,952
	Total Expenditure	3,625,439,664	3,133,686,184	3,599,288,098	3,072,579,428	3,318,385,782	3,583,856,645

Summary by Category

	Approved Budget	Actual Expenditure	Baseline	Budget Estimates	
Category	2024/2025	2024/2025	2025/2026	2025/2026	Percentage
Personnel Emoluments	2,831,055,761	2,727,555,736	2,728,154,740	2,734,391,572	89.0
Operations & Maintenance	794,383,903	406,130,448	640,558,824	195,939,955	6.4
Development	-	-	230,574,534	142,247,901	4.6
Total	3,625,439,664	3,133,686,184	3,599,288,098	3,072,579,428	100.0

Part I: Classification by vote head

<i>P01: General Administration, Planning, Governance, Leadership and Human Resource for Health</i>							
<i>P1SP1: General Administration, Coordination, Leadership and Governance</i>							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Code	Item Description	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	372,090,728	-	502,897,500	41,140,000	47,219,000	53,356,150
2210100	Utilities Supplies and Services	1,199,578	-	-	-	-	-
2210101	Electricity	1,199,578	-	-	-	-	-
2210200	Communication, Supplies and Services	70,000	-	262,500	1,040,000	1,144,000	1,258,400
2210201	Telephone Services	70,000	-	262,500	40,000	44,000	48,400
2210202	Internet Connections				1,000,000	1,100,000	1,210,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	6,400,000	-	5,775,000	0	0	0
2210301	Travel - Airline, Bus etc	1,200,000	-	1,050,000			
2210302	Accommodation -Domestic Travel	3,700,000	-	2,100,000			
2210303	Daily Subsistence Allowance	1,500,000	-	2,625,000			
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-			
2210401	Travel - Airline, Bus etc	-	-	-			
2210402	Accommodation -international Travel	-	-	-			
2210500	Printing, Advertising and Information Supplies and Services	9,650,000	-	-	1,000,000	1,100,000	1,210,000
2210502	Publishing & Printing services	9,650,000	-	-	1,000,000	1,100,000	1,210,000
2210600	Rental of Produced Assets	4,160,000	-	-			
2210602	Rents & Rate Residential	4,160,000	-	-			
2210604	Hire of Transport	-	-	-			
2210800	Hospitality Supplies and Services	11,650,000	-	735,000	0	0	0
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	11,650,000	-	-			

2210802	Board Committee, Conferences and Seminars	-	-	735,000			
2210900	Insurance Costs	65,750,000	-	1,050,000	18,000,000	19,500,000	21,126,000
2210904	Motor Vehicle Insurance	-	-	1,050,000	3,000,000	3,300,000	3,630,000
2210910	Medical Insurance	65,750,000	-	-	15,000,000	16,200,000	17,496,000
2211100	General Office Supplies and Services	10,090,000	-	8,400,000	1,000,000	1,100,000	1,210,000
2211101	General Office Supplies	10,030,000	-	8,400,000	1,000,000	1,100,000	1,210,000
2211103	Sanitary and Cleaning Materials Supplies	60,000	-	-		-	-
2211200	Fuel, Oil and Lubricants	13,000,000	-	18,900,000	15,000,000	16,200,000	17,496,000
2211201	Refined Fuels and Lubricants for Transport	13,000,000	-	18,900,000	15,000,000	16,200,000	17,496,000
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	10,100,000	-	5,775,000	5,100,000	5,361,000	5,633,500
2220101	Maintenance Motor Vehicles	10,000,000	-	5,250,000	5,000,000	5,250,000	5,512,500
2220103	Maintenance Boats & Ferries	100,000	-	525,000	100,000	111,000	121,000
3100000	Construction of Civil works				142,247,901	153,627,733	165,917,952
3110504	Other Infrastructure and Civil Works	-	-	-	142,247,901	153,627,733	165,917,952

Prog1	P01: General Administration, Planning, Governance, Leadership and Human Resource for Health						
PLSP2	SP0102 : Human Resource for Health						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	2,728,154,740	-	2,734,391,572	2,734,391,572	2,953,142,898	3,189,394,330
2110100	Basic Salaries Permanent Employees	2,014,614,115	-	2,734,391,572	2,734,391,572	2,953,142,898	3,189,394,330
2110101	Salaries & Wages - Civil Servants	2,014,614,115	-	2,734,391,572	2,734,391,572	2,953,142,898	3,189,394,330

Prog2	P02: Public Health and Sanitation Services						
P2SP2	Malaria Control						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	1,700,000	-	840,000	800,000	849,000	901,170
2211000	Specialised Materials and Supplies	1,400,000	-	525,000	500,000	525,000	551,250
2211004	Fungicides	700,000	-	525,000	500,000	525,000	551,250
3111100	Specialised Plant, Equipment and Machinery	-	-	-	300,000	324,000	349,920
3111101	Purchase of Medical and Dental Equipment	-	-	-	300,000	324,000	349,920

127. Proposed Budget Estimates 2026/2027

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	1,500,000	1,630,000	1,771,400
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	1,000,000	1,080,000	1,166,400
2210303	Daily Subsistence Allowance	-	-	-	1,000,000	1,080,000	1,166,400
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	500,000	550,000	605,000
2210502	Publishing & Printing services	-	-	-	500,000	550,000	605,000
2211000	Specialised Materials and Supplies	-	-	-	120,000	126,000	132,300

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	118,400,000	146,140,000	176,348,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	300,000	-	315,000	3,000,000	3,300,000	3,630,000
2210303	Daily Subsistence Allowance	300,000	-	315,000	3,000,000	3,300,000	3,630,000
2210600	Rental of Produced Assets	4,160,000	-	-	3,000,000	3,300,000	3,630,000
2210604	Hire of Transport	-	-	-	3,000,000	3,300,000	3,630,000
2210800	Hospitality Supplies and Services	11,650,000	-	735,000	5,400,000	6,140,000	6,984,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	11,650,000	-	-	5,400,000	6,140,000	6,984,000
2211000	Specialised Materials and Supplies	238,481,150	-	456,750,000	97,000,000	106,600,000	117,160,000
2211001	Medical Drugs	80,000,000	-	189,000,000	65,000,000	71,500,000	78,650,000
2211002	Dressings and Other Non-Pharmaceutical Medical Items	115,481,150	-	162,750,000	17,000,000	18,600,000	20,360,000
2211008	Laboratory Materials, Supplies and Small Equipment	43,000,000	-	105,000,000	15,000,000	16,500,000	18,150,000
3111100	Specialised Plant, Equipment and Machinery	-	-	-	10,000,000	10,800,000	11,664,000
3111101	Purchase of Medical and Dental Equipment	-	-	-	10,000,000	10,800,000	11,664,000

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029

128. Proposed Budget Estimates 2026/2027

2600000	Grants	11,132,698	-	-	30,400,000	36,827,951	39,774,187
2640400	Other Current Transfers, Grants and Subsidies	11,132,698	-	-	30,400,000	36,827,951	39,774,187
2640499	Other Current Transfers	11,132,698	-	-	30,400,000	36,827,951	39,774,187

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	3,699,955	3,869,951	4,056,946
2210200	Communication, Supplies and Services	-	-	-	500,000	550,000	605,000
2210203	Courier and Postal services	-	-	-	500,000	550,000	605,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	3,199,955	3,319,951	3,451,946
2210301	Travel - Airline, Bus etc	-	-	-	449,995	494,995	544,494
2210303	Daily Subsistence Allowance	-	-	-	2,749,960	2,824,956	2,907,452

DEVELOPMENT LISTINGS FY 2026-2027

S/No	PROJECT NAME	WARD	ESTIMATED BUDGET
1	Completion of Kosawo health centre	County wide	9,000,000
2	Completion of Chiga Radiology unit	County wide	4,000,000
3	Completion of Kadinda health centre	County wide	5,000,000
4	Completion of Ahero male ward	County wide	1,500,000
5	Renovation of Migosi sub county hospital	County wide	2,000,000
6	Construction of accident and emergency unit in Ahero SCH	County wide	4,000,000
7	Renovation of Ratta Staff house	County wide	1,500,000
8	Internal finishes for Chulaimbo maternity theatre	County wide	1,500,000
9	Internal finishes for Gita maternity theatre	County wide	1,500,000
10	Construction of Generator house for chulaimbo Sub countyhospital	County wide	1,000,000
11	Purchase and installation of Generator in Chulaimbo SCH	County wide	3,000,000

12	Establishment and equipping Seme Sub county wellness centres	County wide	1,000,000
13	Establishment and equipping Nyando Sub county wellness centres	County wide	1,000,000
14	Establishment and equipping Nyakach Sub county wellness centres	County wide	1,000,000
15	Equipping Gita Maternity theatre	County wide	4,000,000
16	Establishment and equipping Muhoroni Sub county wellness centres	County wide	1,000,000
17	Rehabilitation of Nyahera sub county hospital	County wide	3,000,000
18	Solarization of Lumumba sub county hospital	County wide	2,000,000
19	Rehabilitation of Nyangoma SCH OPD/ Maternity block	County wide	3,000,000
20	Michura Health centre electrification	County wide	600,000
21	Koluoch electrification	County wide	600,000
22	Obino electrification	County wide	600,000
23	Nyitienge electrification	County wide	600,000
24	Equipping Chiga Radiology unit	County wide	4,000,000
25	Equipping Kosawo Health centre	County wide	3,000,000
26	Establishment and equipping Kisumu Central sub county wellness centres	County wide	1,000,000
27	Establishment and equipping Kisumu East sub county wellness centres	County wide	1,000,000
28	Establishment and equipping Kisumu West wellness centres	County wide	1,000,000
29	Establishment and equipping Kadibo wellness centres	County wide	1,000,000
30	Construction of four door Toilet in Kandaria Health centre	North Nyakach	1,000,000
31	Renovation of St Marks Lela Health centre-OPD & Maternity	Central Kisumu	2,300,000
32	Completion of Nyangoma female ward	Nyangoma Masogo	4,000,000
33	Fencing and renovation of Ombaka Health centre	Ahero	1,000,000
34	Renovation of Milenye Health centre	Nyangoma Masogo	2,000,000
35	Completion of Mortuary at Muhoroni Sub County Hospital	County wide	5,000,000
36	Construction of female ward in Rabuor Sub county hospital	County wide	5,000,000
37	Construction of Medical ward in Nyangande Sub county hospital	County wide	5,000,000
38	Completion of Okano Wach Health centre(Fencing,Power Connection and Internal Finishes)	West Nyakach	2,000,000
39	Completion of Hongo ogosa medical ward	Kobura	3,000,000
40	Completion of Koguta Dispensary	Muhoroni /Koru	3,000,000
41	Completion of Oneno Nam health centre	Chemelil/Tamu	4,000,000
42	Equipping of Nyangeta Dispensary	Miwani	1,000,000

43	Drainage and plumbing works in Nyangore Health centre	Chemelil/Tamu	620,563
44	Completion of Nyangeta dispensary	Miwani	2,000,000
45	Completion of Kango dispensary	Ombeyi	2,000,000
46	Renovation of Riat Dispensary	County wide	1,000,000
47	Equipping Oduo health centre	County wide	1,000,000
48	Completion of Kuoyo Kayila disp	East Seme	3,000,000
49	Pending Bills payment	County wide	30,927,338
			142,247,901

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.

Subsector 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

- Promoting Music, Arts and Culture i.e Kenya Music and Culture Festival and Piny Luo
- Development of County Safe House at Tiengre
- Film Development
- Conservation of Abindu Heritage Site
- Improvement of Kanyakwar Cultural Centre
- Artistic Talent Development; Training of Artists, Kisumu Arts and Culture Festival
- Mama Grace Onyango Social Centre maintenance
- Community outreach and support programmes for Gender Mainstreaming
- Institutional Capacity Development
- Training and Capacity Building
- Development of Culture and Women Empowerment Bill and Regulation
- Provision of dignity kits

Youth and Sports Subsector

- Moi Stadium Development.
- Purchase of Sports Equipment
- Rehabilitation of Sports Pitches
- Disability Sports Development
- Football Development - NSL and KPL
- KICOSCA and ELASCA Games
- Moi Stadium Management

- Jomo Kenyatta International Stadium Management
- Grassroots Sports Talent Support and Development
- Youth Training and Capacity Building
- Development of Muhoroni Stadium
- KYISA Games
- 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	Number 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	Number of events	1	1	Continuous

		Development of the county safe house	Tiengre safe house equipped	1	1	1
		Capacity building/training on gender	Number of trainings conducted	2	8	
		Institutional development support	Number of meetings and trainings with GSWG/CGMC	1	4	
		Community outreach programmes	Number of community outreach programmes achieved	2	8	
		Domestication of international days	Number of international days activities supported	2	3	
		Development of legal framewok	Women Economic Empoerment Bill developed	2	1	
P503: Sports and Youth Affairs	Chief Officer Director Sports	To identify, develop and market sports talent for development and wealth creation	Total number of sports events held in the County	1	2	
		Distribution of sports equipment / Purchase of sports equipment	Number 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 eagues	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
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P0501: General Administration	49,972,455	-	53,047,705	104,607,369	109,837,737	115,329,624
P0503: Culture and Gender	85,390,000	-	89,100,000	19,300,000	20,265,000	21,278,250
P0505: Sports and Youth Affairs	-	-	-	17,100,000	17,955,000	18,852,750
PO506: Culture and Gender	-	-	-	1,781,458	1,870,531	1,964,057
Total Expenditure	135,362,455	-	142,147,705	142,788,827	149,928,268	157,424,682

5086 SPORTS,CULTURE,GENDER AND YOUTH AFFAIRS							
		<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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	56,862,455	-	63,647,705	86,365,832	90,684,124	95,218,330
21	Compensation of Employees	33,705,888	-	33,705,888	33,705,888	35,391,182	37,160,742
22	Goods and Services	23,156,567	-	29,941,817	52,659,944	55,292,941	58,057,588
	Capital Expenditure	78,500,000	-	78,500,000	56,422,995	59,244,145	62,206,352
31	Acquisition of Non-Financial Assets	78,500,000	-	78,500,000	56,422,995	59,244,145	62,206,352
	Total Expenditure	135,362,455	-	142,147,705	142,788,827	149,928,268	157,424,682

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage

135. Proposed Budget Estimates 2026/2027

Personnel Emoluments	33,705,888	-	33,705,888	33,705,888	23.61
Operations & Maintenance	101,656,567	-	108,441,817	52,659,944	36.88
Development	-	-	-	56,422,995	39.51
Total	135,362,455	-	142,147,705	142,788,827	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
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP050101 General Administration	49,972,455	-	53,047,705	104,607,369	109,837,737	115,329,624
Total Programme Expenditure	49,972,455	-	53,047,705	104,607,369	109,837,737	115,329,624

P0501: General Administration						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	49,972,455	-	53,047,705	48,184,374	50,593,593	53,123,272
21 Compensation of Employees	33,705,888	-	33,705,888	33,705,888	35,391,182	37,160,742
22 Goods and Services	16,266,567	-	19,341,817	14,478,486	15,202,410	15,962,531
Capital Expenditure	-	-	-	56,422,995	59,244,145	62,206,352
31 Acquisition of Non-Financial Assets	-	-	-	56,422,995	59,244,145	62,206,352
Total Expenditure	49,972,455	-	53,047,705	104,607,369	109,837,737	115,329,624

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	33,705,888	-	33,705,888	33,705,888	32.22
Operations & Maintenance	16,266,567	-	19,341,817	14,478,486	13.84
Development	-	-	-	56,422,995	53.94
Total	49,972,455	-	53,047,705	104,607,369	100

P0503: Culture and Gender						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP050301: Culture and Art Development	85,390,000	-	89,100,000	13,200,000	13,860,000	14,553,000
SPO50305: Artistic Talent Development	-	-	-	2,500,000	2,625,000	2,756,250
SPO50306: Gender Mainstreaming and Development	-	-	-	3,600,000	3,780,000	3,969,000
Total Programme Expenditure	85,390,000	-	89,100,000	19,300,000	20,265,000	21,278,250

P0503: Culture and Gender							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	6,890,000	-	10,600,000	19,300,000	20,265,000	21,278,250	
22 Goods and Services	6,890,000	-	10,600,000	19,300,000	20,265,000	21,278,250	
Capital Expenditure	78,500,000	-	78,500,000	-	-	-	
31 Acquisition of Non-Financial Assets	78,500,000	-	78,500,000	-	-	-	
Total Expenditure	85,390,000	-	89,100,000	19,300,000	20,265,000	21,278,250	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	85,390,000	-	89,100,000	19,300,000	100.00
Development	-	-	-	-	0.00
Total	85,390,000	-	89,100,000	19,300,000	100

P0505: Sports and Youth Affairs
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	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP050501: PWDS Mainstreaming	-	-	-	1,500,000	1,575,000	1,653,750
SP050503: KICOSCA	-	-	-	14,100,000	14,805,000	15,545,250
SP050504: Grassroot Sports Talent Support Development	-	-	-	1,500,000	1,575,000	1,653,750
Total Programme Expenditure	-	-	-	17,100,000	17,955,000	18,852,750

P0505: Sports and Youth Affairs							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	-	-	-	17,100,000	17,955,000	18,852,750	
22 Goods and Services	-	-	-	17,100,000	17,955,000	18,852,750	
Total Expenditure	-	-	-	17,100,000	17,955,000	18,852,750	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	-	-	17,100,000	100.00
Development	-	-	-	-	0.00
Total	-	-	-	17,100,000	100

PO506: Culture and Gender						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P050602: Training and Capacity for Youth	-	-	-	1,781,458	1,870,531	1,964,057
Total Programme Expenditure	-	-	-	1,781,458	1,870,531	1,964,057

PO506: Culture and Gender							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	-	-	-	1,781,458	1,870,531	1,964,057	
22 Goods and Services	-	-	-	1,781,458	1,870,531	1,964,057	
Total Expenditure	-	-	-	1,781,458	1,870,531	1,964,057	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	-	-	1,781,458	100.00
Development	-	-	-	-	0.00
Total	-	-	-	1,781,458	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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	49,972,455	-	53,047,705	48,184,374	50,593,593	53,123,272	
21 Compensation of Employees	33,705,888	-	33,705,888	33,705,888	35,391,182	37,160,742	
22 Goods and Services	16,266,567	-	19,341,817	14,478,486	15,202,410	15,962,531	
Capital Expenditure	-	-	-	56,422,995	59,244,145	62,206,352	
31 Acquisition of Non-Financial Assets	-	-	-	56,422,995	59,244,145	62,206,352	
Total Expenditure	49,972,455	-	53,047,705	104,607,369	109,837,737	115,329,624	

P0503: Culture and Gender							
SP050301: Culture and Art Development							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2020/2021	2020/2021	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	6,890,000	-	10,600,000	13,200,000	13,860,000	14,553,000	
22 Goods and Services	6,890,000	-	10,600,000	13,200,000	13,860,000	14,553,000	

	Capital Expenditure	78,500,000	-	78,500,000	-	-	-
31	Acquisition of Non-Financial Assets	78,500,000	-	78,500,000	-	-	-
	Total Expenditure	85,390,000	-	89,100,000	13,200,000	13,860,000	14,553,000

P0503: Culture and Gender							
SPO50305: Artistic Talent Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	-	-	-	2,500,000	2,625,000	2,756,250
22	Goods and Services	-	-	-	2,500,000	2,625,000	2,756,250
	Total Expenditure	-	-	-	2,500,000	2,625,000	2,756,250

P0503: Culture and Gender							
SPO50306: Gender Mainstreaming and Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	-	-	-	3,600,000	3,780,000	3,969,000
22	Goods and Services	-	-	-	3,600,000	3,780,000	3,969,000
	Total Expenditure	-	-	-	3,600,000	3,780,000	3,969,000

P0505: Sports and Youth Affairs							
SP050501: PWDS Mainstreaming							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	-	-	-	1,500,000	1,575,000	1,653,750
22	Goods and Services	-	-	-	1,500,000	1,575,000	1,653,750
	Total Expenditure	-	-	-	1,500,000	1,575,000	1,653,750

P0505: Sports and Youth Affairs							
SP050503: KICOSCA							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	-	-	-	14,100,000	14,805,000	15,545,250
22	Goods and Services	-	-	-	14,100,000	14,805,000	15,545,250
	Total Expenditure	-	-	-	14,100,000	14,805,000	15,545,250

P0505: Sports and Youth Affairs							
SP050504: Grassroot Sports Talent Support Development							

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	-	-	-	1,500,000	1,575,000	1,653,750
22	Goods and Services	-	-	-	1,500,000	1,575,000	1,653,750
	Total Expenditure	-	-	-	1,500,000	1,575,000	1,653,750

PO506: Culture and Gender							
PO50602: Training and Capacity for Youth							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	-	-	-	1,781,458	1,870,531	1,964,057
22	Goods and Services	-	-	-	1,781,458	1,870,531	1,964,057
	Total Expenditure	-	-	-	1,781,458	1,870,531	1,964,057

Part I: Classification by Vote, Head and Item

Prog1	P0501: General Administration						
PISP1	SP050101 General Administration						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	33,705,888	-	33,705,888	33,705,888	35,391,182	37,160,742
2110100	Basic Salaries Permanent Employees	33,705,888	-	33,705,888	33,705,888	35,391,182	37,160,742
2110101	Salaries & Wages - Civil Servants	33,705,888	-	33,705,888	33,705,888	35,391,182	37,160,742
2200000	Use of Goods and Services	16,266,567	-	19,341,817	14,478,486	15,202,410	15,962,531
2210100	Utilities Supplies and Services	948,158	-	1,128,408	1,000,000	1,050,000	1,102,500
2210101	Electricity	613,408	-	613,408	500,000	525,000	551,250
2210102	Water & Sewerage	334,750	-	515,000	500,000	525,000	551,250
2210200	Communication, Supplies and Services	130,000	-	200,000	230,000	241,500	253,575
2210201	Telephone Services	130,000	-	200,000	200,000	210,000	220,500
2210202	Internet Connections	-	-	-	30,000	31,500	33,075
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,105,000	-	1,700,000	4,313,486	4,529,160	4,755,618
2210301	Travel - Airline, Bus etc	325,000	-	500,000	500,000	525,000	551,250
2210302	Accommodation -Domestic Travel	780,000	-	1,200,000	2,360,000	2,478,000	2,601,900
2210304	Sundry Items (Airport Tax, taxis etc)	-	-	-	1,453,486	1,526,160	1,602,468

2210400	Foreign Travel, Subsistence and other Transportation Costs	1,300,000	-	2,000,000	1,500,000	1,575,000	1,653,750
2210401	Travel - Airline, Bus etc	195,000	-	300,000	500,000	525,000	551,250
2210402	Accommodation - international Travel	455,000	-	700,000	500,000	525,000	551,250
2210403	Daily Subsistence Allowance	650,000	-	1,000,000	500,000	525,000	551,250
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	1,000,000	1,050,000	1,102,500
2210505	Trade Shows & Exhibitions	-	-	-	1,000,000	1,050,000	1,102,500
2210800	Hospitality Supplies and Services	650,000	-	1,000,000	675,000	708,750	744,188
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	325,000	-	500,000	675,000	708,750	744,188
2210802	Board Committee, Conferences and Seminars	325,000	-	500,000	-	-	-
2211000	Specialised Materials and Supplies	5,525,000	-	8,500,000	50,000	52,500	55,125
2211004	Fungicides, Insecticides and Sprays	-	-	-	50,000	52,500	55,125
2211016	Purchase of Uniforms & Clothing -Staff	5,525,000	-	8,500,000	-	-	-
2211100	General Office Supplies and Services	1,495,000	-	2,300,000	650,000	682,500	716,625
2211101	General Office Supplies	1,495,000	-	2,300,000	650,000	682,500	716,625
2211200	Fuel, Oil and Lubricants	2,000,000	-	2,000,000	1,500,000	1,575,000	1,653,750
2211201	Refined Fuels and Lubricants for Transport	2,000,000	-	2,000,000	1,500,000	1,575,000	1,653,750
2211300	Other Operating Expenses	-	-	-	3,260,000	3,423,000	3,594,150
2211305	Contracted Guards & Cleaning Services	-	-	-	2,960,000	3,108,000	3,263,400
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	-	300,000	315,000	330,750
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	513,409	-	513,409	300,000	315,000	330,750
2220101	Maintenance Motor Vehicles	513,409	-	513,409	300,000	315,000	330,750
2220200	Routine Maintenance - Other Assets	2,600,000	-	-	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	2,600,000	-	-	-	-	-
3100000	Acquisition of Non-Financial Assets	-	-	-	56,422,995	59,244,145	62,206,352
3110500	Construction of Civil Works	-	-	-	56,422,995	59,244,145	62,206,352
3110504	Other Infrastructure and Civil Works	-	-	-	56,422,995	59,244,145	62,206,352

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	6,890,000	-	10,600,000	13,200,000	13,860,000	14,553,000
2210100	Utilities Supplies and Services	-	-	-	700,000	735,000	771,750
2210101	Electricity	-	-	-	400,000	420,000	441,000
2210102	Water & Sewerage	-	-	-	300,000	315,000	330,750
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,015,000	-	3,100,000	-	-	-
2210302	Accommodation -Domestic Travel	715,000	-	1,100,000	-	-	-
2210303	Daily Subsistence Allowance	1,105,000	-	1,700,000	-	-	-
2210309	Field Allowance	195,000	-	300,000	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	2,600,000	-	4,000,000	6,700,000	7,035,000	7,386,750
2210505	Trade Shows & Exhibitions	2,600,000	-	4,000,000	6,700,000	7,035,000	7,386,750
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	1,950,000	-	3,000,000	2,000,000	2,100,000	2,205,000
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	1,950,000	-	3,000,000	2,000,000	2,100,000	2,205,000
2211000	Specialised Materials and Supplies	325,000	-	500,000	2,800,000	2,940,000	3,087,000
2211001	Medical Drugs	-	-	-	100,000	105,000	110,250
2211004	Fungicides, Insecticides and Sprays	-	-	-	2,300,000	2,415,000	2,535,750
2211016	Purchase of Uniforms & Clothing -Staff	325,000	-	500,000	300,000	315,000	330,750
2211023	Purchase of Oxygen	-	-	-	100,000	105,000	110,250
3100000	Acquisition of Non-Financial Assets	78,500,000	-	78,500,000	-	-	-
3110500	Construction of Civil Works	78,500,000	-	78,500,000	-	-	-
3110504	Other Infrastructure and Civil Works	78,500,000	-	78,500,000	-	-	-

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	2,500,000	2,625,000	2,756,250
2210600	Rental of Produced Assets	-	-	-	700,000	735,000	771,750
2210604	Hire of Transport	-	-	-	700,000	735,000	771,750

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2210800	Hospitality Supplies and Services	-	-	-	1,800,000	1,890,000	1,984,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	1,800,000	1,890,000	1,984,500

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	3,600,000	3,780,000	3,969,000
2210800	Hospitality Supplies and Services	-	-	-	1,600,000	1,680,000	1,764,000
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	1,600,000	1,680,000	1,764,000
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

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	1,500,000	1,575,000	1,653,750
2210600	Rental of Produced Assets	-	-	-	500,000	525,000	551,250
2210604	Hire of Transport	-	-	-	500,000	525,000	551,250
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

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	14,100,000	14,805,000	15,545,250

2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	10,100,000	10,605,000	11,135,250
2210302	Accommodation -Domestic Travel	-	-	-	3,200,000	3,360,000	3,528,000
2210303	Daily Subsistence Allowance	-	-	-	6,900,000	7,245,000	7,607,250
2210600	Rental of Produced Assets	-	-	-	1,800,000	1,890,000	1,984,500
2210604	Hire of Transport	-	-	-	1,800,000	1,890,000	1,984,500
2210800	Hospitality Supplies and Services	-	-	-	200,000	210,000	220,500
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	200,000	210,000	220,500
2211000	Specialised Materials and Supplies	-	-	-	2,000,000	2,100,000	2,205,000
2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	2,000,000	2,100,000	2,205,000

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	1,500,000	1,575,000	1,653,750
2210600	Rental of Produced Assets	-	-	-	500,000	525,000	551,250
2210604	Hire of Transport	-	-	-	500,000	525,000	551,250
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

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	1,781,458	1,870,531	1,964,057
2210800	Hospitality Supplies and Services	-	-	-	1,481,458	1,555,531	1,633,307
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	1,000,000	1,050,000	1,102,500
2210802	Board Committee, Conferences and Seminars	-	-	-	481,458	505,531	530,807
2211000	Specialised Materials and Supplies	-	-	-	300,000	315,000	330,750
2211016	Purchase of Uniforms & Clothing -Staff	-	-	-	300,000	315,000	330,750

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List of Development Projects

S/No.	Project Description	Ward	Amount
1.	Boundary Wall at Kisumu Museum	Market Milimani	15,000,000
2.	Rehabilitation of Jomo Kenyatta International Stadium	Kajulu	6,000,000
3.	Construction of a Basketball Court at Jomo Kenyatta Stadium	Kajulu	4,900,000
4.	Drilling and equipping of a Borehole at Jomo Kenyatta Stadium	Kajulu	2,522,995
5.	Establishment of Situation County Room	Kondele	2,000,000
6.	Construction of Modern Toilets at Kisumu Museum	Market Milimani	4,000,000
7.	Construction and equipping of a kitchen at Tieng're Safe House	West Kisumu	4,000,000
8.	Rollovers	Countywide	8,000,000
9.	Pending Bills	Countywide	10,000,000
	Total		56,422,995

12. WATER, ENVIRONMENT, NATURAL RESOURCES & CLIMATE CHANGE

Part A: Vision

A Climate-resilient and environmentally sustainable County with equitable access to safe water and well managed natural resources for inclusive prosperity.

Part B: Mission

To promote sustainable water supply, environmental protection, and drive climate resilience through effective governance, community engagement, responsible resource management and multi-sectoral approach.

Part C: Strategic overview and Context for Budget intervention

Water Service Provision

The current rate of growth in population and population density surpasses increase in access to safe water and inadequate quantities. Currently, safe water access and coverage in urban areas of Kisumu is estimated at 78% 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 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	<ol style="list-style-type: none"> 1.To Improve access to sustainable safe water by 2% by the end of June 2027 2.To Improve water coverage by 2% by end of June , 2027 3.To increase rainwater harvesting by 1.9% by end of June, 2027
SANITATIONSERVICES PROVISION	<ol style="list-style-type: none"> 1.To increase improved sanitation coverage with 2% by end of June, 2027
ENVIRONMENTAND NATURALRESOURCES	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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
PROGRAMME 1 - WATER SERVICES 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
PROGRAMME 2: 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

PROGRAMME 3: 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 land at Sub-County Level	No. of facilities established
	Kasese Integrated Solid Waste Management Facility (ISWMF) site Improved	Length in Metres of Reinforced Stone perimeter fence-Kasese
		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 1 skip 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
PROGRAMME 4: 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
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P01: Environment and Natural Resources	100,854,471	-	108,631,252	270,533,879	284,060,573	298,263,602
P02: Water Service Provision	3,235,940	-	4,978,370	3,470,000	3,643,500	3,825,675
P03: Climate Change	-	-	-	267,782,947	281,172,094	295,230,699
Total Expenditure	104,090,411	-	113,609,622	541,786,826	568,876,167	597,319,976

5087 WATER, ENVIRONMENT & NATURAL RESOURCE							
	<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>2024/2025</i>	<i>2024/2025</i>	<i>2025/2026</i>	<i>2026/2027</i>	<i>2027/2028</i>	<i>2028/2029</i>	
Recurrent Expenditure	104,090,411	-	113,609,622	370,135,918	388,642,714	408,074,850	
21 Compensation of Employees	83,411,868	-	83,411,868	83,411,868	87,582,461	91,961,584	
22 Goods and Services	20,678,543	-	30,197,754	19,791,103	20,780,658	21,819,691	
26 Grants	-	-	-	266,932,947	280,279,594	294,293,574	
Capital Expenditure	-	-	-	171,650,908	180,233,453	189,245,126	
31 Acquisition of Non-Financial Assets	-	-	-	171,650,908	180,233,453	189,245,126	
Total Expenditure	104,090,411	-	113,609,622	541,786,826	568,876,167	597,319,976	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	83,411,868	-	83,411,868	83,411,868	15.40
Operations & Maintenance	20,678,543	-	30,197,754	19,791,103	3.65
Development	-	-	-	438,583,855	80.95
Total	104,090,411	-	113,609,622	541,786,826	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
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP0101: Administration and Planning Services	96,402,020	-	102,858,254	267,135,271	280,492,035	294,516,636
SP0102 Solid Waste Management	2,873,008	-	3,343,086	2,302,000	2,417,100	2,537,955
SP0103: Pollution Control	1,014,837	-	1,561,288	600,000	630,000	661,500
SP0104: Environmental Conservation and Protection	104,988	-	161,520	200,608	210,638	221,170
SP0105: Mining and Natural Resources	459,618	-	707,104	296,000	310,800	326,340
Total Programme Expenditure	100,854,471	-	108,631,252	270,533,879	284,060,573	298,263,602

P01: Environment and Natural Resources							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	100,854,471	-	108,631,252	98,882,971	103,827,120	109,018,476	
21 Compensation of Employees	83,411,868	-	83,411,868	83,411,868	87,582,461	91,961,584	
22 Goods and Services	17,442,603	-	25,219,384	15,471,103	16,244,658	17,056,891	
Capital Expenditure	-	-	-	171,650,908	180,233,453	189,245,126	
31 Acquisition of Non-Financial Assets	-	-	-	171,650,908	180,233,453	189,245,126	
Total Expenditure	100,854,471	-	108,631,252	270,533,879	284,060,573	298,263,602	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Percentage
Category	2024/2025	2024/2025	2025/2026	2026/2027	
Personnel Emoluments	83,411,868	-	83,411,868	83,411,868	30.83
Operations & Maintenance	17,442,603	-	25,219,384	15,471,103	5.72
Development	-	-	-	171,650,908	63.45
Total	100,854,471	-	108,631,252	270,533,879	100

P02: Water Service Provision						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
SP0201: Infrastructure Development	707,565	-	1,088,562	1,500,000	1,575,000	1,653,750
SP0202: Water and Sewerage Service Provision	2,528,375	-	3,889,808	1,970,000	2,068,500	2,171,925

Total Programme Expenditure	3,235,940	-	4,978,370	3,470,000	3,643,500	3,825,675
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P02: Water Service Provision							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	3,235,940	-	4,978,370	3,470,000	3,643,500	3,825,675	
22 Goods and Services	3,235,940	-	4,978,370	3,470,000	3,643,500	3,825,675	
Total Expenditure	3,235,940	-	4,978,370	3,470,000	3,643,500	3,825,675	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	3,235,940	-	4,978,370	3,470,000	100.00
Development	-	-	-	-	0.00
Total	3,235,940	-	4,978,370	3,470,000	100

P03: Climate Change							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
SP0301: Climate Change	-	-	-	850,000	892,500	937,125	
SP0302: Flocca	-	-	-	266,932,947	280,279,594	294,293,574	
Total Programme Expenditure	-	-	-	267,782,947	281,172,094	295,230,699	

P03: Climate Change							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates	
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	
Recurrent Expenditure	-	-	-	267,782,947	281,172,094	295,230,699	
22 Goods and Services	-	-	-	850,000	892,500	937,125	
26 Grants	-	-	-	266,932,947	280,279,594	294,293,574	
Total Expenditure	-	-	-	267,782,947	281,172,094	295,230,699	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	-	-	-	-	0.00
Operations & Maintenance	-	-	-	850,000	0.32
Development	-	-	-	266,932,947	99.68
Total	-	-	-	267,782,947	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	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	96,402,020	-	102,858,254	95,484,363	100,258,581	105,271,510
21 Compensation of Employees	83,411,868	-	83,411,868	83,411,868	87,582,461	91,961,584
22 Goods and Services	12,990,152	-	19,446,386	12,072,495	12,676,120	13,309,926
Capital Expenditure	-	-	-	171,650,908	180,233,453	189,245,126
31 Acquisition of Non-Financial Assets	-	-	-	171,650,908	180,233,453	189,245,126
Total Expenditure	96,402,020	-	102,858,254	267,135,271	280,492,035	294,516,636

P01: Environment and Natural Resources						
SP0102 Solid Waste Management						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	2,873,008	-	3,343,086	2,302,000	2,417,100	2,537,955
22 Goods and Services	2,873,008	-	3,343,086	2,302,000	2,417,100	2,537,955
Total Expenditure	2,873,008	-	3,343,086	2,302,000	2,417,100	2,537,955

P01: Environment and Natural Resources						
SP0103: Pollution Control						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	1,014,837	-	1,561,288	600,000	630,000	661,500
22 Goods and Services	1,014,837	-	1,561,288	600,000	630,000	661,500
Total Expenditure	1,014,837	-	1,561,288	600,000	630,000	661,500

P01: Environment and Natural Resources						
SP0104: Environmental Conservation and Protection						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	104,988	-	161,520	200,608	210,638	221,170

22	Goods and Services	104,988	-	161,520	200,608	210,638	221,170
	Total Expenditure	104,988	-	161,520	200,608	210,638	221,170

P01: Environment and Natural Resources							
SP0105: Mining and Natural Resources							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	459,618	-	707,104	296,000	310,800	326,340
22	Goods and Services	459,618	-	707,104	296,000	310,800	326,340
	Total Expenditure	459,618	-	707,104	296,000	310,800	326,340

P02: Water Service Provision							
SP0201: Infrastructure Development							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	707,565	-	1,088,562	1,500,000	1,575,000	1,653,750
22	Goods and Services	707,565	-	1,088,562	1,500,000	1,575,000	1,653,750
	Total Expenditure	707,565	-	1,088,562	1,500,000	1,575,000	1,653,750

P02: Water Service Provision							
SP0202: Water and Sewerage Service Provision							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	2,528,375	-	3,889,808	1,970,000	2,068,500	2,171,925
22	Goods and Services	2,528,375	-	3,889,808	1,970,000	2,068,500	2,171,925
	Total Expenditure	2,528,375	-	3,889,808	1,970,000	2,068,500	2,171,925

P03: Climate Change							
SP0301: Climate Change							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
	Economic Classification	2020/2021	2020/2021	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	-	-	-	850,000	892,500	937,125
22	Goods and Services	-	-	-	850,000	892,500	937,125
	Total Expenditure	-	-	-	850,000	892,500	937,125

P03: Climate Change							
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SP0302: Flocca						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Recurrent Expenditure	-	-	-	266,932,947	280,279,594	294,293,574
26 Grants	-	-	-	266,932,947	280,279,594	294,293,574
Total Expenditure	-	-	-	266,932,947	280,279,594	294,293,574

Part I: Classification by Vote, Head and Item

Prog1	P01: Environment and Natural Resources						
PISPI	SP0101: Administration and Planning Services						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	83,411,868	-	83,411,868	83,411,868	87,582,461	91,961,584
2110100	Basic Salaries Permanent Employees	83,411,868	-	83,411,868	83,411,868	87,582,461	91,961,584
2110101	Salaries & Wages - Civil Servants	83,411,868	-	83,411,868	83,411,868	87,582,461	91,961,584
2200000	Use of Goods and Services	12,990,152	-	19,446,386	12,072,495	12,676,120	13,309,926
2210200	Communication, Supplies and Services	283,552	-	436,234	199,878	209,872	220,365
2210201	Telephone Services	250,193	-	384,912	174,878	183,622	192,803
2210203	Courier & Postal Services	33,359	-	51,322	25,000	26,250	27,563
2210300	Domestic Travel, Subsistence and Other Transportation Costs	780,026	-	1,200,040	850,000	892,500	937,125
2210301	Travel - Airline, Bus etc	195,000	-	300,000	300,000	315,000	330,750
2210302	Accommodation -Domestic Travel	390,026	-	600,040	200,000	210,000	220,500
2210303	Daily Subsistence Allowance	130,000	-	200,000	300,000	315,000	330,750
2210309	Field Allowance	65,000	-	100,000	50,000	52,500	55,125
2210400	Foreign Travel, Subsistence and other Transportation Costs	916,698	-	1,410,304	500,000	525,000	551,250
2210401	Travel - Airline, Bus etc	650,000	-	1,000,000	150,000	157,500	165,375
2210402	Accommodation -international Travel	65,000	-	100,000	150,000	157,500	165,375
2210403	Daily Subsistence Allowance	201,698	-	310,304	200,000	210,000	220,500
2210500	Printing, Advertising and Information Supplies and Services	640,391	-	985,216	410,000	430,500	452,025
2210502	Publishing & Printing services	250,193	-	384,912	150,000	157,500	165,375
2210503	Subscriptions - Newspaper & Magazines	260,198	-	400,304	60,000	63,000	66,150

2210504	Advertising & Publicity	130,000	-	200,000	200,000	210,000	220,500
2210700	Training Expenses	455,338	-	700,520	500,000	525,000	551,250
2210701	Travel Allowances	130,000	-	200,000	100,000	105,000	110,250
2210710	Accommodation	195,338	-	300,520	300,000	315,000	330,750
2210711	Tuition Fees	130,000	-	200,000	100,000	105,000	110,250
2210800	Hospitality Supplies and Services	1,072,500	-	1,650,000	1,050,000	1,102,500	1,157,625
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	520,000	-	800,000	650,000	682,500	716,625
2210802	Board Committee, Conferences and Seminars	552,500	-	850,000	400,000	420,000	441,000
2211000	Specialised Materials and Supplies	390,338	-	600,520	1,471,514	1,545,090	1,622,344
2211006	Purchase of Workshop Tools, Spares and Small Equipment	195,000	-	300,000	200,000	210,000	220,500
2211016	Purchase of Uniforms & Clothing -Staff	195,338	-	300,520	1,271,514	1,335,090	1,401,844
2211100	General Office Supplies and Services	4,473,981	-	6,883,048	1,500,000	1,575,000	1,653,750
2211101	General Office Supplies	3,173,981	-	4,883,048	1,000,000	1,050,000	1,102,500
2211102	Supplies and Accessories for Computers and Printers	1,300,000	-	2,000,000	500,000	525,000	551,250
2211200	Fuel, Oil and Lubricants	1,000,000	-	1,000,000	1,291,103	1,355,658	1,423,441
2211201	Refined Fuels and Lubricants for Transport	1,000,000	-	1,000,000	1,291,103	1,355,658	1,423,441
2211300	Other Operating Expenses	975,000	-	1,500,000	1,500,000	1,575,000	1,653,750
2211305	Contracted Guards & Cleaning Services	975,000	-	1,500,000	500,000	525,000	551,250
2211310	Contracted Professional Services	-	-	-	1,000,000	1,050,000	1,102,500
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,158,300	-	1,782,000	2,500,000	2,625,000	2,756,250
2220101	Maintenance Motor Vehicles	1,158,300	-	1,782,000	2,500,000	2,625,000	2,756,250
2220200	Routine Maintenance - Other Assets	844,028	-	1,298,504	300,000	315,000	330,750
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	650,000	-	1,000,000	200,000	210,000	220,500
2220205	Maintenance of Buildings and Stations Non-Residential	194,028	-	298,504	100,000	105,000	110,250
3100000	Acquisition of Non-Financial Assets	-	-	-	171,650,908	180,233,453	189,245,126
3110500	Construction of Civil Works	-	-	-	42,375,210	44,493,971	46,718,669
3110504	Other Infrastructure and Civil Works	-	-	-	42,375,210	44,493,971	46,718,669
3111500	Rehabilitation of Civil Works	-	-	-	129,275,698	135,739,483	142,526,457
3111504	Other infrastructure and Civil Works	-	-	-	129,275,698	135,739,483	142,526,457

<i>Prog1</i>	<i>P01: Environment and Natural Resources</i>						
<i>PISP2</i>	<i>SP0102 Solid Waste Management</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	2,873,008	-	3,343,086	2,302,000	2,417,100	2,537,955
2210300	Domestic Travel, Subsistence and Other Transportation Costs	123,896	-	190,608	160,000	168,000	176,400
2210301	Travel - Airline, Bus etc	32,599	-	50,152	60,000	63,000	66,150
2210303	Daily Subsistence Allowance	65,198	-	100,304	100,000	105,000	110,250
2210309	Field Allowance	26,099	-	40,152	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	91,738	-	141,134	142,000	149,100	156,555
2210502	Publishing & Printing services	41,699	-	64,152	32,000	33,600	35,280
2210503	Subscriptions - Newspaper & Magazines	8,340	-	12,830	10,000	10,500	11,025
2210504	Advertising & Publicity	41,699	-	64,152	100,000	105,000	110,250
2210800	Hospitality Supplies and Services	83,398	-	128,304	-	-	-
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	83,398	-	128,304	-	-	-
2211200	Fuel, Oil and Lubricants	2,000,000	-	2,000,000	1,000,000	1,050,000	1,102,500
2211201	Refined Fuels and Lubricants for Transport	2,000,000	-	2,000,000	1,000,000	1,050,000	1,102,500
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	573,976	-	883,040	1,000,000	1,050,000	1,102,500
2220101	Maintenance Motor Vehicles	573,976	-	883,040	1,000,000	1,050,000	1,102,500

<i>Prog1</i>	<i>P01: Environment and Natural Resources</i>						
<i>PISP3</i>	<i>SP0103: Pollution Control</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	1,014,837	-	1,561,288	600,000	630,000	661,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	130,338	-	200,520	100,000	105,000	110,250
2210309	Field Allowance	130,338	-	200,520	100,000	105,000	110,250
2210500	Printing, Advertising and Information Supplies and Services	130,416	-	200,640	200,000	210,000	220,500
2210502	Publishing & Printing services	65,218	-	100,336	100,000	105,000	110,250

2210504	Advertising & Publicity	65,198	-	100,304	100,000	105,000	110,250
2210800	Hospitality Supplies and Services	390,083	-	600,128	300,000	315,000	330,750
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	390,083	-	600,128	300,000	315,000	330,750
2211100	General Office Supplies and Services	364,000	-	560,000	-	-	-
2211101	General Office Supplies	364,000	-	560,000	-	-	-

Prog1	P01: Environment and Natural Resources						
PISP4	SP0104: Environmental Conservation and Protection						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	104,988	-	161,520	200,608	210,638	221,170
2210300	Domestic Travel, Subsistence and Other Transportation Costs	104,988	-	161,520	200,608	210,638	221,170
2210302	Accommodation -Domestic Travel	65,395	-	100,608	100,608	105,638	110,920
2210303	Daily Subsistence Allowance	-	-	-	100,000	105,000	110,250
2210309	Field Allowance	39,593	-	60,912	-	-	-

Prog1	P01: Environment and Natural Resources						
PISP5	SP0105: Mining and Natural Resources						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	459,618	-	707,104	296,000	310,800	326,340
2210300	Domestic Travel, Subsistence and Other Transportation Costs	160,618	-	247,104	196,000	205,800	216,090
2210301	Travel - Airline, Bus etc	-	-	-	56,000	58,800	61,740
2210302	Accommodation -Domestic Travel	77,220	-	118,800	80,000	84,000	88,200
2210303	Daily Subsistence Allowance	83,398	-	128,304	60,000	63,000	66,150
2210500	Printing, Advertising and Information Supplies and Services	-	-	-	100,000	105,000	110,250
2210502	Publishing & Printing services	-	-	-	50,000	52,500	55,125
2210504	Advertising & Publicity	-	-	-	50,000	52,500	55,125
2210700	Training Expenses	104,000	-	160,000	-	-	-
2210711	Tuition Fees	104,000	-	160,000	-	-	-
2211100	General Office Supplies and Services	195,000	-	300,000	-	-	-

2211101	General Office Supplies	195,000	-	300,000	-	-	-
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<i>Prog2</i>	<i>P02: Water Service Provision</i>						
<i>P2SP1</i>	<i>SP0201: Infrastructure Development</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	707,565	-	1,088,562	1,500,000	1,575,000	1,653,750
2210300	Domestic Travel, Subsistence and Other Transportation Costs	260,365	-	400,562	200,000	210,000	220,500
2210303	Daily Subsistence Allowance	-	-	-	100,000	105,000	110,250
2210309	Field Allowance	260,365	-	400,562	100,000	105,000	110,250
2210800	Hospitality Supplies and Services	-	-	-	300,000	315,000	330,750
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	-	-	-	200,000	210,000	220,500
2210802	Board Committee, Conferences and Seminars	-	-	-	100,000	105,000	110,250
2211200	Fuel, Oil and Lubricants	447,200	-	688,000	1,000,000	1,050,000	1,102,500
2211201	Refined Fuels and Lubricants for Transport	447,200	-	688,000	1,000,000	1,050,000	1,102,500

<i>Prog2</i>	<i>P02: Water Service Provision</i>						
<i>P2SP2</i>	<i>SP0202: Water and Sewerage Service Provision</i>						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	2,528,375	-	3,889,808	1,970,000	2,068,500	2,171,925
2210200	Communication, Supplies and Services	-	-	-	20,000	21,000	22,050
2210201	Telephone Services	-	-	-	20,000	21,000	22,050
2210300	Domestic Travel, Subsistence and Other Transportation Costs	276,640	-	425,600	100,000	105,000	110,250
2210303	Daily Subsistence Allowance	-	-	-	100,000	105,000	110,250
2210309	Field Allowance	276,640	-	425,600	-	-	-
2210800	Hospitality Supplies and Services	166,795	-	256,608	-	-	-
2210802	Board Committee, Conferences and Seminars	166,795	-	256,608	-	-	-
2211100	General Office Supplies and Services	416,988	-	641,520	500,000	525,000	551,250
2211101	General Office Supplies	416,988	-	641,520	500,000	525,000	551,250
2211200	Fuel, Oil and Lubricants	772,200	-	1,188,000	1,300,000	1,365,000	1,433,250

2211201	Refined Fuels and Lubricants for Transport	772,200	-	1,188,000	1,300,000	1,365,000	1,433,250
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	895,752	-	1,378,080	-	-	-
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	895,752	-	1,378,080	-	-	-

Prog3	P03: Climate Change						
P3SP1	SP0301: Climate Change						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	850,000	892,500	937,125
2210800	Hospitality Supplies and Services	-	-	-	150,000	157,500	165,375
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	-	-	-	150,000	157,500	165,375
2211200	Fuel, Oil and Lubricants	-	-	-	700,000	735,000	771,750
2211201	Refined Fuels and Lubricants for Transport	-	-	-	700,000	735,000	771,750

Prog3	P03: Climate Change						
P3SP2	SP0302: Flocca						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2600000	Grants	-	-	-	266,932,947	280,279,594	294,293,574
2640500	Other Capital Grants and Transfers	-	-	-	266,932,947	280,279,594	294,293,574
2640503	Other Capital Grants and Transfers	-	-	-	266,932,947	280,279,594	294,293,574

List of Development Projects for WATER,
ENVIRONMENT & NATURAL RESOURCE

S/N o.	Project Description	Ward	Total Amount
1	Other Infrastructure and Civil Works (Pending Bills)	Countywide	42,375,210
2	Other Infrastructure and Civil Works(Roll over)	Countywide	66,325,151
3	Other Capital Grants and Transfers	Countywide	266,932,947
	Sub-Total		375,633,308
	FLAGSHIP PROJECTS		

1	Kochiewo Water Project drilling and equipping	East Kano Wawidhi	4,500,000.00
2	Wachara VTC Water Project, masonry tank, booster pump and pipeline extension	Kisumu North	4,500,000.00
3	Nyangande Water Project, borehole equipping, tower rehabilitation, tanks, solarization, and pipeline extension	Kabonyo Kanyagwal	4,900,000.00
4	Nyakach/Sondu Water Project, new pumping systems installation and filter media units rehabilitation	South East, South West, North and West Nyakach Wards	6,000,000.00
5	Nanga beach Water Project, drilling and equipping	East Seme	4,600,000.00
6	Maseno Kombewa water project, treatment works and pipeline rehabilitation.	Kisumu North West and South West Wards	5,000,000.00
7	Muhoron water project, pumping system replacement and rehabilitation of sedimentation, clear water tanks and replacement of filtration unit	Muhoroni/Koru	5,000,000.00
9	Kombewa town water project solarization and pipeline replacement.	Central seme	3,000,000.00
10	Awasi water project, installation of pumping system and tank	Awasi/Onjiko	1,000,000.00
11	Kisumu Rural water project, replacement of pumping systems		5,000,000.00
12	Drilling and equipping Mashambani water project	Chemelil/Tamu	4,500,000.00
13	Drilling and equipping Got Agulu Primary School	North Seme	5,000,000.00
12	Kasese Dumping site drainage and access road	Countywide	3,950,547.00
13	Anyang' Nyong'o Secondary School Water project, solarization, equipping and pipeline extension	Central Seme	3,000,000.00
14	Expansion of Achego primary borehole	S.E Nyakach	3,000,000.00
	Sub Total		62,950,547.00
	GRAND TOTAL		438,583,855

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, 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 operationalization 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 (Deputy Governor)	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 Unit	To strengthen County Communication
Cabinet Affairs (County Secretary)	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 dministration
Inspectorate	To strengthen Enforcement
Human Capital & Resources	To enhance Human Resource Capacity

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

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimate
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Programme Description	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P0701: General Administration, Planning and Support Services	867,984,556	-	316,337,481	109,843,247	125,849,620	132,142,101
P0702: Internal Administrative Services	263,996,628	-	987,909,908	857,659,908	900,542,903	945,570,049
P0703: Intergovernmental & County Corporation Services	-	-	491,200,000	392,500,000	401,610,789	421,691,321
Total Expenditure	1,131,981,184	-	1,795,447,389	1,360,003,155	1,428,003,313	1,499,403,471

5088 PUBLIC SERVICE, COUNTY ADMINISTRATION & PARTICIPATORY DEVELOPMENT, OFFICE OF THE GOVERNOR							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimate
	Economic Classification	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	929,355,184	-	1,714,359,908	1,337,316,689	1,393,668,313	1,463,351,700
21	Compensation of Employees	385,798,526	-	817,659,908	817,659,908	858,542,903	901,470,049
22	Goods and Services	443,556,658	-	367,200,000	167,156,781	175,514,620	184,290,351
26	Grants	-	-	429,500,000	352,500,000	359,610,789	377,591,321
27	Social Benefits	100,000,000	-	100,000,000	-	-	-
	Capital Expenditure	202,626,000	-	81,087,481	22,686,466	34,335,000	36,051,750
31	Acquisition of Non-Financial Assets	202,626,000	-	81,087,481	22,686,466	34,335,000	36,051,750
	Total Expenditure	1,131,981,184	-	1,795,447,389	1,360,003,155	1,428,003,313	1,499,403,471

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Percentage
Category	2024/2025	2024/2025	2025/2026	2026/2027	
Personnel Emoluments	385,798,526	-	817,659,908	817,659,908	60%
Operations & Maintenance	746,182,658	-	553,796,809	174,856,781	13%
Development	-	-	387,687,481	367,486,466	27%
Total	1,131,981,184	-	1,759,144,198	1,360,003,155	100%

PartG: 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	Estimate	
Sub-Programmes	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	

SP070101: General Administration, Planning and Support Services	662,886,556	-	214,187,481	64,843,247	78,599,620	82,529,601
SP070102: Disaster Management	500,000	-	24,100,000	15,000,000	15,750,000	16,537,500
SP070103 : Liason, Partnership and Investment	24,320,000	-	30,450,000	10,000,000	10,500,000	11,025,000
SP070104 : Development and Management of County Administrative structures	170,748,000	-	20,000,000	10,000,000	10,500,000	11,025,000
SP070105 : County Inspectorate / Coordination services	9,530,000	-	27,600,000	10,000,000	10,500,000	11,025,000
Total Programme Expenditure	867,984,556	-	316,337,481	109,843,247	125,849,620	132,142,101

P0701: General Administration, Planning and Support Services							
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimate	
<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2028	
Recurrent Expenditure	671,204,556	-	259,650,000	94,856,781	99,599,620	104,579,601	
21 Compensation of Employees	385,798,526	-	-	-	-	-	
22 Goods and Services	285,406,030	-	259,650,000	94,856,781	99,599,620	104,579,601	
26 Grants	-	-	-	-	-	-	
Capital Expenditure	196,780,000	-	56,687,481	14,986,466	26,250,000	27,562,500	
31 Acquisition of Non-Financial Assets	196,780,000	-	56,687,481	14,986,466	26,250,000	27,562,500	
Total Expenditure	867,984,556	-	316,337,481	109,843,247	125,849,620	132,142,101	

	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Percentage
Category	2024/2025	2024/2025	2025/2026	2026/2027	
Personnel Emoluments	385,798,526	-	-	-	-
Operations & Maintenance	482,186,030	-	257,396,809	94,856,781	86%
Development	-	-	35,187,481	14,986,466	14%
Total	867,984,556	-	212,396,809	109,843,247	100%

P0702: Internal Administrative Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimate
Sub-Programmes	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2028
SP070201: Delivery Unit	9,654,000	-	8,500,000	7,000,000	7,350,000	7,717,500
SP070202: County Communication Unit	17,500,000	-	20,000,000	9,000,000	9,450,000	9,922,500
SP070203: Protocol	8,495,840	-	14,000,000	7,000,000	7,350,000	7,717,500
SP070204 : Human Resource	161,826,788	-	925,059,908	824,659,908	865,892,903	909,187,54

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SP070205 : County Attorney / Primary legislation	64,220,000	-	-	-	-	-
SP070206 : Public Affairs	2,300,000	-	20,350,000	10,000,000	10,500,000	11,025,000
Total Programme Expenditure	263,996,628	-	987,909,908	857,659,908	1,037,305,403	1,089,170,600

P0702: Internal Administrative Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimate
	<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	258,150,628	-	977,909,908	852,659,908	895,292,903	940,057,540
21	Compensation of Employees	-	-	817,659,908	817,659,908	858,542,903	901,470,040
22	Goods and Services	158,150,628	-	58,250,000	33,000,000	34,650,000	36,382,500
26	Grants	-	-	2,000,000	2,000,000	2,100,000	2,205,000
27	Social Benefits	100,000,000	-	100,000,000	-	-	-
	Capital Expenditure	5,846,000	-	10,000,000	4,700,000	4,935,000	5,181,750
31	Acquisition of Non-Financial Assets	5,846,000	-	10,000,000	4,700,000	4,935,000	5,181,750
	Total Expenditure	263,996,628	-	987,909,908	857,359,908	900,227,903	945,239,290

P0702: Internal Administrative Services	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	
Category	2024/2025	2024/2025	2025/2026	2026/2027	Percentage
Personnel Emoluments	-	-	817,659,908	817,659,908	95%
Operations & Maintenance	263,996,628	-	16,220,000	39,700,000	5%
Development	-	-	-	-	-
Total	263,996,628	-	156,200,000	857,359,908	100%

P0703: Intergovernmental & County Corporation Services							
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimate
	<i>Sub-Programmes</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	SP070301 : Administration and Formulation of County policy (Deputy Governor)	-	-	33,500,000	20,000,000	21,000,000	22,050,000
	SP070302 : Cabinet Affairs Office (CS)	-	-	30,200,000	20,000,000	21,000,000	22,050,000
	SP070303 : Grant Management (KDSP II)	-	-	427,500,000	352,500,000	359,610,789	377,591,320
	Total Programme Expenditure	-	-	491,200,000	392,500,000	401,610,789	421,691,320

P0703: Intergovernmental & County Corporation Services

		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimate
	<i>Economic Classification</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Recurrent Expenditure	-	-	476,800,000	389,500,000	569,229,699	597,691,184
22	Goods and Services	-	-	49,300,000	37,000,000	38,850,000	40,792,500
26	Grants	-	-	427,500,000	352,500,000	359,610,789	377,591,329
	Capital Expenditure	-	-	14,400,000	3,000,000	3,150,000	3,307,500
31	Acquisition of Non-Financial Assets	-	-	14,400,000	3,000,000	3,150,000	3,307,500
	Total Expenditure	-	-	491,200,000	392,500,000	401,610,789	421,691,329

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	385,798,526	-	-	-	-	-
2110100	Basic Salaries Permanent Employees	385,798,526	-	-	-	-	-
2110101	Salaries & Wages - Civil Servants	385,798,526	-	-	-	-	-
2200000	Use of Goods and Services	199,808,030	-	150,946,809	49,856,781	52,848,188	56,019,079
2210200	Communication, Supplies and Services	536,000	-	300,000	-	-	-
2210201	Telephone Services	536,000	-	300,000	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	34,480,000	-	22,000,000	10,000,000	10,600,000	11,236,000
2210301	Travel - Airline, Bus etc	10,000,000	-	10,000,000	5,000,000	5,300,000	5,618,000
2210302	Accommodation -Domestic Travel	5,700,000	-	10,000,000	5,000,000	5,300,000	5,618,000
2210303	Daily Subsistence Allowance	15,000,000	-	2,000,000	-	-	-
2210309	Field Allowance	3,780,000	-	-	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	47,500,000	-	40,000,000	10,000,000	10,600,000	11,236,000
2210401	Travel - Airline, Bus etc	40,000,000	-	30,000,000	5,000,000	5,300,000	5,618,000
2210402	Accommodation - international Travel	2,500,000	-	10,000,000	5,000,000	5,300,000	5,618,000
2210403	Daily Subsistence Allowance	5,000,000	-	-	-	-	-
2210404	Sundry Items (Airport Tax, taxis etc)	-	-	-	-	-	-

2210500	Printing, Advertising and Information Supplies and Services	10,832,000	-	4,841,000	-	-	-
2210502	Publishing & Printing services	6,400,000	-	3,000,000	-	-	-
2210503	Subscriptions - Newspaper & Magazines	216,000	-	-	-	-	-
2210504	Advertising & Publicity	3,000,000	-	1,841,000	-	-	-
2210505	Trade Shows & Exhibitions	1,216,000	-	-	-	-	-
2210600	Rental of Produced Assets	4,000,000	-	4,000,000	-	-	-
2210601	Rent of Vehicles	-	-	4,000,000	-	-	-
2210604	Hire of Transport	4,000,000	-	-	-	-	-
2210800	Hospitality Supplies and Services	23,900,000	-	25,000,000	9,856,781	10,448,188	11,075,079
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	20,000,000	-	20,000,000	6,000,000	6,360,000	6,741,600
2210802	Board Committee, Conferences and Seminars	3,400,000	-	5,000,000	3,856,781	4,088,188	4,333,479
2210805	National Celebrations	500,000	-	-	-	-	-
2211000	Specialised Materials and Supplies	-	-	2,000,000	-	-	-
2211016	Purchase of Uniforms & Clothing -Staff	-	-	2,000,000	-	-	-
2211100	General Office Supplies and Services	11,000,000	-	17,000,000	6,000,000	6,360,000	6,741,600
2211101	General Office Supplies	9,000,000	-	15,000,000	6,000,000	6,360,000	6,741,600
2211102	Supplies and Accessories for Computers and Printers	2,000,000	-	2,000,000	-	-	-
2211200	Fuel, Oil and Lubricants	13,000,000	-	10,000,000	7,000,000	7,420,000	7,865,200
2211201	Refined Fuels and Lubricants for Transport	13,000,000	-	10,000,000	7,000,000	7,420,000	7,865,200
2211300	Other Operating Expenses	29,160,000	-	1,500,000	-	-	-
2211305	Contracted Guards & Cleaning Services	4,000,000	-	-	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	20,000,000	-	-	-	-	-
2211310	Contracted Professional Services	2,160,000	-	1,500,000	-	-	-
2211320	Committee Meetings	3,000,000	-	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	10,400,030	-	17,000,000	7,000,000	7,420,000	7,865,200
2220101	Maintenance Motor Vehicles	10,400,030	-	17,000,000	7,000,000	7,420,000	7,865,200
2220200	Routine Maintenance - Other Assets	15,000,000	-	7,305,809	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	15,000,000	-	7,305,809	-	-	-
2600000	Grants	-	-	-	-	-	-

2640400	Other Current Transfers, Grants and Subsidies	-	-	-	-	-	-
2640499	Other Current Transfers	-	-	-	-	-	-
3100000	Acquisition of Non-Financial Assets	77,280,000	-	19,000,000	14,986,466	26,500,000	28,090,000
3110200	Construction of Buildings	45,000,000	-	-	-	-	-
3110201	Residential Buildings - including hostels	45,000,000	-	-	-	-	-
3110900	Purchase of Household Furniture/Institutional Equipment	23,000,000	-	5,000,000	-	-	-
3110901	Purchase of Household and Institutional Furniture and Fittings	20,000,000	-	5,000,000	-	-	-
3110902	Purchase of Household and Institutional Appliances	3,000,000	-	-	-	-	-
3111000	Purchase of Office Furniture/General Equipment	3,160,000	-	14,000,000	-	-	-
3111001	Purchase of Office Furniture/General Equipment	-	-	6,000,000	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	8,000,000	-	-	-
3111004	Purchase of Exchanges and other Communication Equipment	540,000	-	-	-	-	-
3111005	Purchase of Photocopiers	1,000,000	-	-	-	-	-
3111009	Purchase of other Office Equipment	1,620,000	-	-	-	-	-
3111100	Specialised Plant, Equipment and Machinery	6,120,000	-	-	-	-	-
3111111	Purchase of ICT Networking and Communication Equipment	6,120,000	-	-	-	-	-
3111500	Rehabilitation of Civil Works	-	-	-	14,986,466	26,500,000	28,090,000
3111504	Other infrastructure and Civil Works	-	-	-	14,986,466	26,500,000	28,090,000

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	500,000	-	2,100,000	15,000,000	15,750,000	16,537,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	500,000	-	100,000	2,000,000	2,100,000	2,205,000
2210301	Travel - Airline, Bus etc	500,000	-	100,000	500,000	525,000	551,250
2210303	Daily Subsistence Allowance	-	-	-	500,000	525,000	551,250

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2210309	Field Allowance	-	-	-	1,000,000	1,050,000	1,102,500
2210600	Rental of Produced Assets	-	-	-	9,000,000	9,450,000	9,922,500
2210606	Hire of Equipment & Machinery	-	-	-	9,000,000	9,450,000	9,922,500
2210800	Hospitality Supplies and Services	-	-	2,000,000	1,000,000	1,050,000	1,102,500
2210801	Catering Services (Receptions),Accommodation , Gifts, Food and Drinks	-	-	2,000,000	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	-	-	-	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	-	-	-	1,000,000	1,050,000	1,102,500
2220101	Maintenance Motor Vehicles	-	-	-	1,000,000	1,050,000	1,102,500

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	24,320,000	-	16,050,000	10,000,000	31,972,500	33,571,125
2210300	Domestic Travel, Subsistence and Other Transportation Costs	3,000,000	-	3,500,000	-	-	-
2210301	Travel - Airline, Bus etc	1,000,000	-	500,000	-	-	-
2210302	Accommodation -Domestic Travel	1,000,000	-	1,000,000	-	-	-
2210303	Daily Subsistence Allowance	1,000,000	-	1,000,000	-	-	-
2210309	Field Allowance	-	-	1,000,000	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	1,500,000	-	800,000	-	-	-
2210401	Travel - Airline, Bus etc	1,500,000	-	800,000	-	-	-
2210402	Accommodation - international Travel	-	-	-	-	-	-
2210404	Sundry Items (Airport Tax, taxis etc)	-	-	-	-	-	-
2210600	Rental of Produced Assets	11,000,000	-	-	6,000,000	6,300,000	6,615,000
2210602	Rents & Rate Residential	-	-	-	6,000,000	6,300,000	6,615,000
2210603	Rents & Rate Non- Residential	11,000,000	-	-	-	-	-
2210800	Hospitality Supplies and Services	2,000,000	-	4,000,000	2,000,000	2,100,000	2,205,000

2210801	Catering Services (Receptions),Accommodation , Gifts, Food and Drinks	2,000,000	-	4,000,000	2,000,000	2,100,000	2,205,000
2211100	General Office Supplies and Services	1,320,000	-	-	2,000,000	2,100,000	2,205,000
2211101	General Office Supplies	1,320,000	-	-	2,000,000	2,100,000	2,205,000
2211200	Fuel, Oil and Lubricants	1,500,000	-	500,000	-	-	-
2211201	Refined Fuels and Lubricants for Transport	1,500,000	-	500,000	-	-	-
2211300	Other Operating Expenses	2,500,000	-	6,000,000	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	-	3,000,000	-	-	-
2211310	Contracted Professional Services	2,500,000	-	3,000,000	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,500,000	-	1,250,000	-	-	-
2220101	Maintenance Motor Vehicles	1,500,000	-	1,250,000	-	-	-

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	52,248,000	-	13,500,000	10,000,000	10,500,000	11,025,000
2210100	Utilities Supplies and Services	120,000	-	-	-	-	-
2210101	Electricity	120,000	-	-	-	-	-
2210200	Communication, Supplies and Services	868,000	-	-	-	-	-
2210201	Telephone Services	868,000	-	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	10,000,000	-	-	1,000,000	1,050,000	1,102,500
2210301	Travel - Airline, Bus etc	-	-	-	500,000	525,000	551,250
2210302	Accommodation -Domestic Travel	-	-	-	500,000	525,000	551,250
2210303	Daily Subsistence Allowance	5,000,000	-	-	-	-	-
2210309	Field Allowance	5,000,000	-	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	1,000,000	-	-	-	-	-
2210502	Publishing & Printing services	1,000,000	-	-	-	-	-
2210600	Rental of Produced Assets	900,000	-	2,000,000	1,500,000	1,575,000	1,653,750
2210603	Rents & Rate Non- Residential	-	-	2,000,000	1,500,000	1,575,000	1,653,750
2210604	Hire of Transport	900,000	-	-	-	-	-
2210800	Hospitality Supplies and Services	12,660,000	-	6,000,000	6,000,000	6,300,000	6,615,000

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2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	11,700,000	-	6,000,000	6,000,000	6,300,000	6,615,000
2210802	Board Committee, Conferences and Seminars	-	-	-	-	-	-
2210805	National Celebrations	960,000	-	-	-	-	-
2211000	Specialised Materials and Supplies	3,000,000	-	-	-	-	-
2211004	Fungicides, Insecticides and Sprays	3,000,000	-	-	-	-	-
2211100	General Office Supplies and Services	900,000	-	-	-	-	-
2211102	Supplies and Accessories for Computers and Printers	900,000	-	-	-	-	-
2211200	Fuel, Oil and Lubricants	1,800,000	-	3,000,000	1,000,000	1,050,000	1,102,500
2211201	Refined Fuels and Lubricants for Transport	1,800,000	-	3,000,000	1,000,000	1,050,000	1,102,500
2211300	Other Operating Expenses	19,000,000	-	-	-	-	-
2211320	Committee Meetings	19,000,000	-	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	2,000,000	-	2,500,000	500,000	525,000	551,250
2220101	Maintenance Motor Vehicles	2,000,000	-	2,500,000	500,000	525,000	551,250
2220200	Routine Maintenance - Other Assets	-	-	-	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	-	-	-	-	-	-
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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	8,530,000	-	10,800,000	10,000,000	10,500,000	11,025,000
2210200	Communication, Supplies and Services	30,000	-	-	-	-	-
2210201	Telephone Services	30,000	-	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,000,000	-	1,000,000	5,000,000	5,250,000	5,512,500
2210301	Travel - Airline, Bus etc	1,000,000	-	-	-	-	-
2210303	Daily Subsistence Allowance	1,000,000	-	1,000,000	2,500,000	2,625,000	2,756,250
2210309	Field Allowance	-	-	-	2,500,000	2,625,000	2,756,250

2210500	Printing, Advertising and Information Supplies and Services	-	-	-	-	-	-
2210502	Publishing & Printing services	-	-	-	-	-	-
2210700	Training Expenses	-	-	-	-	-	-
2210711	Tuition Fees	-	-	-	-	-	-
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
2211000	Specialised Materials and Supplies	3,500,000	-	3,000,000	3,000,000	3,150,000	3,307,500
2211016	Purchase of Uniforms & Clothing -Staff	3,500,000	-	3,000,000	3,000,000	3,150,000	3,307,500
2211100	General Office Supplies and Services	1,500,000	-	6,000,000	500,000	525,000	551,250
2211101	General Office Supplies	1,000,000	-	6,000,000	500,000	525,000	551,250
2211102	Supplies and Accessories for Computers and Printers	500,000	-	-	-	-	-
2211200	Fuel, Oil and Lubricants	1,000,000	-	-	500,000	525,000	551,250
2211201	Refined Fuels and Lubricants for Transport	1,000,000	-	-	500,000	525,000	551,250
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	500,000	-	800,000	500,000	525,000	551,250
2220101	Maintenance Motor Vehicles	500,000	-	800,000	500,000	525,000	551,250
2220200	Routine Maintenance - Other Assets	-	-	-	-	-	-
2220202	Maintenance of Office Furniture & Equipment	-	-	-	-	-	-
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	-	-	-	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	1,000,000	-	-	-	-	-

Prog2	P0702: Internal Administrative Services						
P2SP1	SP070201: Delivery Unit						
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	9,104,000	-	8,100,000	7,000,000	7,350,000	7,717,500
2210200	Communication, Supplies and Services	54,000	-	-	-	-	-

178. Proposed Budget Estimates 2026/2027

2210201	Telephone Services	54,000	-	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	1,900,000	-	1,100,000	2,500,000	2,625,000	2,756,250
2210301	Travel - Airline, Bus etc	150,000	-	100,000	500,000	525,000	551,250
2210302	Accommodation -Domestic Travel	250,000	-	500,000	500,000	525,000	551,250
2210303	Daily Subsistence Allowance	500,000	-	500,000	500,000	525,000	551,250
2210309	Field Allowance	1,000,000	-	-	1,000,000	1,050,000	1102500
2210500	Printing, Advertising and Information Supplies and Services	1,000,000	-	-	-	-	-
2210502	Publishing & Printing services	1,000,000	-	-	-	-	-
2210800	Hospitality Supplies and Services	1,500,000	-	4,000,000	1,000,000	1,050,000	1,102,500
2210801	Catering Services (Receptions),Accommodation , Gifts, Food and Drinks	500,000	-	4,000,000	1,000,000	1,050,000	1,102,500
2210802	Board Committee, Conferences and Seminars	1,000,000	-	-	-	-	-
2211100	General Office Supplies and Services	750,000	-	-	-	-	-
2211101	General Office Supplies	700,000	-	-	-	-	-
2211102	Supplies and Accessories for Computers and Printers	50,000	-	-	-	-	-
2211200	Fuel, Oil and Lubricants	500,000	-	-	500,000	525000	551,250
2211201	Refined Fuels and Lubricants for Transport	500,000	-	-	500,000	525000	551,250
2211300	Other Operating Expenses	3,000,000	-	3,000,000	3,000,000	3,150,000	3,307,500
2211310	Contracted Professional Services	3,000,000	-	3,000,000	3,000,000	3,150,000	3,307,500
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	300,000	-	-	-	-	-
2220101	Maintenance Motor Vehicles	300,000	-	-	-	-	-
2220200	Routine Maintenance - Other Assets	100,000	-	-	-	-	-
2220210	Maintenance of Computers, Software and Networks	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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	15,500,000	-	8,500,000	9,000,000	9,450,000	9,922,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	5,000,000	-	1,000,000	1,500,000	1,575,000	1,653,750
2210301	Travel - Airline, Bus etc	2,000,000	-	500,000	500,000	525,000	551,250
2210302	Accommodation -Domestic Travel	1,000,000	-	500,000	1,000,000	1,050,000	1,102,500
2210303	Daily Subsistence Allowance	2,000,000	-	-	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	2,000,000	-	-	-	-	-
2210403	Daily Subsistence Allowance	2,000,000	-	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	4,000,000	-	4,000,000	2,000,000	2,100,000	2,205,000
2210502	Publishing & Printing services	2,000,000	-	2,000,000	-	-	-
2210504	Advertising & Publicity	1,500,000	-	2,000,000	2,000,000	2,100,000	2,205,000
2210505	Trade Shows & Exhibitions	500,000	-	-	-	-	-
2210600	Rental of Produced Assets	500,000	-	-	-	-	-
2210606	Hire of Equipment & Machinery	500,000	-	-	-	-	-
2210800	Hospitality Supplies and Services	1,000,000	-	2,500,000	-	-	-
2210801	Catering Services (Receptions),Accommodation , Gifts, Food and Drinks	1,000,000	-	2,500,000	-	-	-
2211100	General Office Supplies and Services	-	-	-	500,000	525,000	551,250
2211101	General Office Supplies	-	-	-	500,000	525,000	551,250
2211200	Fuel, Oil and Lubricants	1,000,000	-	500,000	500,000	525,000	551,250
2211201	Refined Fuels and Lubricants for Transport	1,000,000	-	500,000	500,000	525,000	551,250
2211300	Other Operating Expenses	1,000,000	-	-	-	-	-
2211310	Contracted Professional Services	1,000,000	-	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,000,000	-	500,000	500,000	525,000	551,250
2220101	Maintenance Motor Vehicles	1,000,000	-	500,000	500,000	525,000	551,250
3100000	Acquisition of Non-Financial Assets	2,000,000	-	9,000,000	4,000,000	4,200,000	4,410,000
3111000	Purchase of Office Furniture/General Equipment	2,000,000	-	9,000,000	4,000,000	4,200,000	4,410,000
3111002	Purchase of Computers, Printers and Other IT Equipment	1,000,000	-	9,000,000	4,000,000	4,200,000	4,410,000

3111009	Purchase of other Office Equipment	1,000,000	-	-	-	-	-
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Prog2		P0702: Internal Administrative Services					
P2SP3		SP070203: Protocol					
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Code</i>	<i>Item Description</i>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	7,199,840	-	7,200,000	7,000,000	7,350,000	7,717,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	2,200,000	-	800,000	1,000,000	1,050,000	1,102,500
2210301	Travel - Airline, Bus etc	1,200,000	-	300,000	500,000	525,000	551,250
2210302	Accommodation -Domestic Travel	1,000,000	-	500,000	500,000	525,000	551,250
2210303	Daily Subsistence Allowance	-	-	-	-	-	-
2210304	Sundry Items (Airport Tax, taxis etc)	-	-	-	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	699,840	-	1,500,000	1,200,000	1,260,000	1,323,000
2210401	Travel - Airline, Bus etc	699,840	-	1,000,000	500,000	525,000	551,250
2210402	Accommodation - international Travel	-	-	-	700,000	735,000	771,750
2210403	Daily Subsistence Allowance	-	-	500,000	-	-	-
2210404	Sundry Items (Airport Tax, taxis etc)	-	-	-	-	-	-
2210600	Rental of Produced Assets	-	-	-	800,000	840,000	882,000
2210601	Rent of Vehicles	-	-	-	800,000	840,000	882,000
2210800	Hospitality Supplies and Services	1,000,000	-	2,000,000	1,000,000	1,050,000	1,102,500
2210801	Catering Services (Receptions),Accommodation , Gifts, Food and Drinks	1,000,000	-	2,000,000	1,000,000	1,050,000	1,102,500
2211000	Specialised Materials and Supplies	1,000,000	-	1,600,000	1,000,000	1,050,000	1,102,500
2211016	Purchase of Uniforms & Clothing -Staff	1,000,000	-	1,600,000	1,000,000	1,050,000	1,102,500
2211100	General Office Supplies and Services	800,000	-	-	-	-	-
2211101	General Office Supplies	500,000	-	-	-	-	-
2211102	Supplies and Accessories for Computers and Printers	300,000	-	-	-	-	-
2211200	Fuel, Oil and Lubricants	1,000,000	-	800,000	800,000	840,000	882,000
2211201	Refined Fuels and Lubricants for Transport	1,000,000	-	800,000	800,000	840,000	882,000
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	500,000	-	500,000	500,000	525,000	551,250

2220101	Maintenance Motor Vehicles	500,000	-	500,000	500,000	525,000	551,250
3100000	Acquisition of Non-Financial Assets	1,296,000	-	-	700,000	735,000	771,750
3111000	Purchase of Office Furniture/General Equipment	1,296,000	-	-	700,000	735,000	771,750
3111001	Purchase of Office Furniture/General Equipment	540,000	-	-	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	756,000	-	-	700,000	735,000	771,750

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
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	59,826,788	-	4,900,000	7,000,000	7,350,000	7,717,500
2210200	Communication, Supplies and Services	742,000	-	-	-	-	-
2210201	Telephone Services	742,000	-	-	-	-	-
2210300	Domestic Travel, Subsistence and Other Transportation Costs	3,500,000	-	1,400,000	1,500,000	1,575,000	1,653,750
2210301	Travel - Airline, Bus etc	1,000,000	-	400,000	200,000	210,000	220,500
2210302	Accommodation -Domestic Travel	2,000,000	-	1,000,000	1,300,000	1,365,000	1,433,250
2210309	Field Allowance	500,000	-	-	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	500,000	-	-	-	-	-
2210401	Travel - Airline, Bus etc	500,000	-	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	1,100,000	-	-	-	-	-
2210502	Publishing & Printing services	600,000	-	-	-	-	-
2210504	Advertising & Publicity	500,000	-	-	-	-	-
2210700	Training Expenses	20,000,000	-	2,000,000	-	-	-
2210799	Training Expenses-Other	20,000,000	-	2,000,000	-	-	-
2210800	Hospitality Supplies and Services	3,400,000	-	500,000	-	-	-
2210801	Catering Services (Receptions),Accommodation , Gifts, Food and Drinks	2,000,000	-	500,000	-	-	-

2210802	Board Committee, Conferences and Seminars	1,400,000	-	-	-	-	-
2211100	General Office Supplies and Services	1,500,000	-	1,000,000	3,000,000	3,150,000	3,307,500
2211101	General Office Supplies	-	-	1,000,000	3,000,000	3,150,000	3,307,500
2211102	Supplies and Accessories for Computers and Printers	1,500,000	-	-	-	-	-
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	28,584,788	-	-	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	105,000	-	-	-	-	-
2211310	Contracted Professional Services	28,479,788	-	-	-	-	-
2220200	Routine Maintenance - Other Assets	500,000	-	-	-	-	-
2220202	Maintenance of Office Furniture & Equipment	500,000	-	-	-	-	-
2600000	Grants	-	-	2,000,000	2,000,000	2,100,000	2,205,000
2640400	Other Current Transfers, Grants and Subsidies	-	-	2,000,000	2,000,000	2,100,000	2,205,000
2640403	Burial Grants for Destitutes	-	-	2,000,000	2,000,000	2,100,000	2,205,000
2700000	Social Benefits	100,000,000	-	100,000,000	-	-	-
2710100	Government Pension/Retirement Benefits	100,000,000	-	100,000,000	-	-	-
2710102	Gratuity - Civil Servants	100,000,000	-	100,000,000	-	-	-
3100000	Acquisition of Non-Financial Assets	2,000,000	-	-	-	-	-
3111000	Purchase of Office Furniture/General Equipment	2,000,000	-	-	-	-	-
3111001	Purchase of Office Furniture/General Equipment	1,000,000	-	-	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	64,220,000	-	-	-	-	-
2210200	Communication, Supplies and Services	20,000	-	-	-	-	-
2210201	Telephone Services	20,000	-	-	-	-	-

2210300	Domestic Travel, Subsistence and Other Transportation Costs	4,400,000	-	-	-	-	-
2210301	Travel - Airline, Bus etc	700,000	-	-	-	-	-
2210302	Accommodation -Domestic Travel	200,000	-	-	-	-	-
2210303	Daily Subsistence Allowance	3,500,000	-	-	-	-	-
2210800	Hospitality Supplies and Services	400,000	-	-	-	-	-
2210801	Catering Services (Receptions),Accommodation , Gifts, Food and Drinks	400,000	-	-	-	-	-
2211100	General Office Supplies and Services	3,900,000	-	-	-	-	-
2211101	General Office Supplies	3,900,000	-	-	-	-	-
2211300	Other Operating Expenses	55,000,000	-	-	-	-	-
2211308	Legal Fees, Arbitration and Compensation Payments	55,000,000	-	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	500,000	-	-	-	-	-
2220101	Maintenance Motor Vehicles	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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	2,300,000	-	16,500,000	10,000,000	10,500,000	11,025,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	1,500,000	1,000,000	1,050,000	1,102,500
2210301	Travel - Airline, Bus etc	-	-	500,000	500,000	525,000	551,250
2210302	Accommodation -Domestic Travel	-	-	1,000,000	500,000	525,000	551,250
2210304	Sundry Items (Airport Tax, taxis etc)	-	-	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	1,000,000	-	4,500,000	-	-	-
2210502	Publishing & Printing services	-	-	3,500,000	-	-	-
2210504	Advertising & Publicity	1,000,000	-	1,000,000	-	-	-
2210800	Hospitality Supplies and Services	1,000,000	-	9,000,000	6,000,000	6,300,000	6,615,000
2210801	Catering Services (Receptions),Accommodation , Gifts, Food and Drinks	1,000,000	-	9,000,000	6,000,000	6,300,000	6,615,000
2211100	General Office Supplies and Services	300,000	-	-	-	-	-

2211102	Supplies and Accessories for Computers and Printers	300,000	-	-	-	-	-
2211200	Fuel, Oil and Lubricants	-	-	500,000	500,000	525,000	551,250
2211201	Refined Fuels and Lubricants for Transport	-	-	500,000	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	-	-	1,000,000	500,000	525,000	1,102,500
2220101	Maintenance Motor Vehicles	-	-	1,000,000	500,000	525,000	1,102,500
2220200	Routine Maintenance - Other Assets	-	-	-	-	-	-
2220204	Maintenance of Buildings Residential	-	-	-	-	-	-

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	20,000,000	21,000,000	22,050,000
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	-	-	-	1,500,000	1,575,000	1,653,750
2210303	Daily Subsistence Allowance	-	-	-	-	-	-
2210309	Field Allowance	-	-	-	2,000,000	2,100,000	2,205,000
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	4,500,000	4,725,000	4,961,250
2210401	Travel - Airline, Bus etc	-	-	-	2,000,000	2,100,000	2,205,000
2210402	Accommodation - international Travel	-	-	-	2,500,000	2,625,000	2,756,250
2210403	Daily Subsistence Allowance	-	-	-	-	-	-
2210800	Hospitality Supplies and Services	-	-	-	3,500,000	3,675,000	3,858,750
2210801	Catering Services (Receptions),Accommodation , Gifts, Food and Drinks	-	-	-	2,000,000	2,100,000	2,205,000
2210802	Board Committee, Conferences and Seminars	-	-	-	1,500,000	1,575,000	1,653,750
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	-	-	-	1,500,000	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	-	-	-	1,000,000	1,050,000	1,102,500
2220101	Maintenance Motor Vehicles	-	-	-	1,000,000	1,050,000	1,102,500
2220200	Routine Maintenance - Other Assets	-	-	-	-	-	-
2220204	Maintenance of Buildings Residential	-	-	-	-	-	-
3100000	Acquisition of Non-Financial Assets	-	-	-	3,000,000	3,150,000	3,307,500
3111000	Purchase of Office Furniture/General Equipment	-	-	-	3,000,000	3,150,000	3,307,500
3111001	Purchase of Office Furniture/General Equipment	-	-	-	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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2200000	Use of Goods and Services	-	-	-	20,000,000	22,890,000	24,034,500
2210300	Domestic Travel, Subsistence and Other Transportation Costs	-	-	-	3,500,000	7,455,000	7,827,750
2210301	Travel - Airline, Bus etc	-	-	-	1,000,000	1,050,000	1,102,500
2210302	Accommodation -Domestic Travel	-	-	-	2,500,000	2,625,000	2,756,250
2210303	Daily Subsistence Allowance	-	-	-	-	-	-
2210309	Field Allowance	-	-	-	-	-	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	-	-	-	4,500,000	4,725,000	4,961,250
2210401	Travel - Airline, Bus etc	-	-	-	2,000,000	2,100,000	2,205,000
2210402	Accommodation - international Travel	-	-	-	2,500,000	2,625,000	2,756,250
2210600	Rental of Produced Assets	-	-	-	-	-	-
2210601	Rent of Vehicles	-	-	-	-	-	-
2210800	Hospitality Supplies and Services	-	-	-	2,000,000	2,100,000	2,205,000
2210801	Catering Services (Receptions),Accommodation , Gifts, Food and Drinks	-	-	-	2,000,000	2,100,000	2,205,000
2210802	Board Committee, Conferences and Seminars	-	-	-	-	-	-
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

186. Proposed Budget Estimates 2026/2027

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	-	-	-	6,000,000	6,300,000	6,615,000
2220205	Maintenance of Buildings and Stations Non-Residential	-	-	-	6,000,000	6,300,000	6,615,000
3100000	Acquisition of Non-Financial Assets	-	-	-	-	-	-
3111000	Purchase of Office Furniture/General Equipment	-	-	-	-	-	-
3111001	Purchase of Office Furniture/General Equipment	-	-	-	-	-	-
3111002	Purchase of Computers, Printers and Other IT Equipment	-	-	-	-	-	-
3111005	Purchase of Photocopiers	-	-	-	-	-	-

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>	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
2600000	Grants	-	-	-	352,500,000	359,610,789	377,591,329
2640400	Other Current Transfers, Grants and Subsidies	-	-	-	-	-	-
2640499	Other Current Transfers	-	-	-	-	-	-
2640500	Other Capital Grants and Transfers	-	-	-	352,500,000	359,610,789	377,591,329
2640503	Other Capital Grants and Transfers	-	-	-	352,500,000	359,610,789	377,591,329

List of Development Projects

S/No.	Project Description	Ward	Total Amount
1	Construction of Ward Administrators' Offices (Rollovers)	Countywide	14,986,466
2	Other Capital Grants and Transfers	HQS	352,500,000
	Total Amount		367,486,466

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 F: Summary of Expenditure by Programmes and Sub-Programmes

OFFICE OF THE COUNTY ATTORNEY				
<i>SUB PROGRAMME : County Attorney</i>				
<i>Code</i>	<i>Item Description</i>	<i>Estimates 2026/2027</i>	<i>Estimates 2027/2028</i>	<i>Estimates 2028/2029</i>
2210200	Communication, Supplies and Services	340,000	400,000	464,000
2210201	Telephone Services	100,000	200,000	232,000
2210202	Internet Connections	240,000	200,000	232,000
2210300	Domestic Travel, Subsistence and Other Transportation Costs	6,000,000	6,360,000	7,377,600
2210301	Travel - Airline, Bus etc	1,000,000	210,000	243,600
2210302	Accommodation -Domestic Travel	3,000,000	300,000	348,000
2210303	Daily Subsistence Allowance	2,000,000	462,592	536,607
2210500	Printing, Advertising and Information Supplies and Services	1,000,000	1,060,000	1,229,600
2210502	Publishing & Printing services	1,000,000	1,069,000	1,229,600
2210700	Training Expenses	1,931,942	2,047,859	2,375,516
2210701	Travel Allowances	931,942	987,859	1,145,916
2210711	Tuition Fees	1,000,000	1,060,000	1,229,600
2210800	Hospitality Supplies and Services	2,000,000	200,000	232,000

2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	2,000,000	200,000	232,000
2211100	General Office Supplies and Services	5,000,000	5,300,000	5,618,000
2211101	General Office Supplies	3,000,000	3,180,000	3,370,800
2211102	Supplies and Accessories for Computers and Printers	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	40,024,349	42,425,810	44,971,359
2211308	Legal Dues/fees, Arbitration and Compensation Payments	37,524,349	39,775,810	42,162,359
2211310	Contracted Guards and Cleaning Services	2,500,000	2,650,000	2,809,000
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	530,000	561,800	595,508
2220101	Maintenance Motor Vehicles	530,000	561,800	595,508
310000	Acquisition of Non Financial Assets	13,000,000	13,780,000	14,606,800
3111002	Purchase of office furniture	2,000,000	2,120,000	2,247,200
3100002	Purchase of of Computers and other ict items	3,000,000	3,180,000	3,370,800
3100003	Purchase of motorvehicle	8,000,000	8,480,000	8,988,800
	TOTAL	69,826,291		

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 F: Summary of Expenditure by Programmes and Sub-Programmes

	Baseline	Approved Estimates	Percentage
Category	2025/2026	2026/2027	
Personnel Emoluments	1,500,000	1,500,000	5%

Operations & Maintenance	14,500,000	7,578,256	27%
Development	-	20,000,000	70%
Total	16,000,000	29,078,256	102%

Part I: Classification by Vote, Head and Item

<i>Prog1</i>	<i>P01: General Administration, Planning and Support Services</i>				
<i>PISPI</i>	<i>SP0101: Administration and Planning Services</i>				
		Approved Estimates	Proposed Estimates	Projected Estimates	
<i>Code</i>	<i>Item Description</i>	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	1,500,000	1,500,000	1,590,000	1,685,400
2110200	Basic Wages - Temporary Employees	1,500,000	1,500,000	1,590,000	1,685,400
2110202	Casual Labour - Others	1,500,000	1,500,000	1,590,000	1,685,400
2200000	Use of Goods and Services	13,500,000	7,578,256	8,032,951	8,514,928
2210100	Utilities Supplies and Services	50,000	163,000	172,780	183,147
2210101	Electricity	50,000	63,000	66,780	70,787
2210102	Water & Sewerage		100,000	106,000	112,360
2210200	Communication Supplies & Services	155,000	100,000	106,000	112,360
2210201	Telephone Services	75,000	50,000	53,000	56,180
2210202	Internet Connections	80,000	50,000	53,000	56,180
2210300	Domestic Travel and Subsistence	2,250,000	1,800,000	1,908,000	2,022,480
2210301	Travel - Airline, Bus etc- Local	350,000	300,000	318,000	337,080
2210302	Accommodation -Domestic Travel	500,000	500,000	530,000	561,800
2210303	Daily Subsistence Allowance- Local	1,100,000	900,000	954,000	1,011,240
2210309	Field Allowance	300,000	100,000	106,000	112,360
2210400	Foreign Travel, Subsistence and other Transportation Costs	600,000	650,000	689,000	730,340
2210401	Travel - Airline, Bus etc	150,000	250,000	265,000	280,900
2210403	Daily Subsistence Allowance	450,000	400,000	424,000	449,440
2210500	Printing, Advertising, Information Supplies and Services	250,000	400,000	424,000	449,440
2210502	Publishing & Printing services	50,000	150,000	159,000	168,540
2210504	Advertising & Publicity	200,000	250,000	265,000	280,900
2210600	Rentals of Produced Assets	1,000,000	-	-	-

2210606	Hire of Equipment & Machinery	1,000,000		-	-
2210800	Hospitality Supplies and Services	2,150,000	1,565,256	1,659,171	1,758,722
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	900,000	565,256	599,171	635,122
2210809	Board Allowances	1,250,000	1,000,000	1,060,000	1,123,600
2211000	Specialised Materials and Supplies	850,000	500,000	530,000	561,800
2211006	Purchase of Workshop Tools, Spares and Small Equipment	600,000	300,000	318,000	337,080
2211016	Purchase of Uniforms & Clothing -Staff	250,000	200,000	212,000	224,720
2211100	General Office Supplies and Services	750,000	500,000	530,000	561,800
2211101	General Office Supplies	750,000	500,000	530,000	561,800
2211200	Fuel, Oil and Lubricants	600,000	900,000	954,000	1,011,240
2211201	Refined Fuels and Lubricants for Transport	600,000	900,000	954,000	1,011,240
2211300	Other Operating Expenses	0		-	-
2211305	Contracted Guards and Cleaning Services		-		-
2220100	Route Maintenance - Vehicles and Other Transport Equipment	250,000	200,000	212,000	224,720
2220101	Maintenance Motor Vehicles	250,000	200,000	212,000	224,720
2220200	Routine Maintenance - Other Assets	4,595,000	300,000	318,000	337,080
2220205	Maintenance of Buildings and Stations Non-Residential	1,100,000	300,000	318,000	337,080
2220206	Maintenance of Civil Works	3,495,000		-	-
3100000	Acquisition of Non- Financial Assets	1,600,000		-	-
3110000	Acquisition of Fixed Capital Assets	800,000	200,000	212,000	224,720
3111000	Purchase of Office Furniture & General Equipment	800,000	200,000	212,000	224,720
3111001	Purchase of Office Furniture/General Equipment		-		-
3111002	Purchase of Computers, Printers and Other IT Equipment	800,000	200,000	212,000	224,720
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	200,000	300,000	318,000	337,080
3111305	Purchase of tree seeds and seedlings	200,000	300,000	318,000	337,080

S/No.	Project Name	Ward	Amount
1	Roads	Ahero-Awasi Municipality	8,000,000
2	Drainage	Ahero-Awasi Municipality	3,000,000
3	Floodlights	Ahero-Awasi Municipality	2,500,000
4	Toilets	Ahero-Awasi Municipality	2,500,000
5	Land	Ahero-Awasi Municipality	4,000,000
	Totals		20,000,000

16. 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 F: Summary of Expenditure by Programmes and Sub-Programmes

Category	Baseline	Approved Estimates	Percentage
	2025/2026	2026/2027	
Personnel Emoluments	1,000,000	1,500,000	5%
Operations & Maintenance	10,500,000	6,315,289	22%
Development	4,500,000	20,000,000	70%
Total	16,000,000	27,815,289	97%

Part I: Classification by Vote, Head and Item

<i>Prog1</i>	<i>P01: General Administration, Planning and Support Services</i>				
<i>P1SP1</i>	<i>SP0101: Administration and Planning Services</i>				
		Approved Estimates	Proposed Estimates	Projected Estimates	
<i>Code</i>	<i>Item Description</i>	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	1,000,000	1,000,000	1,060,000	1,123,600
2110200	Basic Wages - Temporary Employees	1,000,000	1,000,000	1,060,000	1,123,600
2110202	Casual Labour - Others	1,000,000	1,000,000	1,060,000	1,123,600
2200000	Use of Goods and Services	9,600,000	7,055,289	7,478,606	7,927,323
2210100	Utilities Supplies and Services	100,000		-	-
2210101	Electricity	80,000		-	-
2210102	Water & Sewerage	20,000		-	-
2210200	Communication Supplies & Services	200,000	212,000	224,720	238,203
2210201	Telephone Services	100,000		-	-
2210202	Internet Connections	100,000		-	-
2210300	Domestic Travel and Subsistence	2,150,000	1,670,000	1,770,200	1,876,412
2210301	Travel - Airline, Bus etc-Local	400,000	420,000	445,200	471,912
2210302	Accommodation -Domestic Travel	900,000	650,000	689,000	730,340
2210303	Daily Subsistence Allowance-Local	500,000	400,000	424,000	449,440
2210309	Field Allowance	350,000	200,000	212,000	224,720
2210400	Foreign Travel, Subsistence and other Transportation Costs	550,000			
2210401	Travel - Airline, Bus etc	200,000		-	-
2210403	Daily Subsistence Allowance	350,000		-	-
2210500	Printing, Advertising, Information Supplies and Services	300,000	350,000	371,000	393,260
2210502	Publishing & Printing services	100,000	350,000	371,000	393,260
2210504	Advertising & Publicity	200,000		-	-

2210600	Rentals of Produced Assets	500,000	450,000	477,000	505,620
2210606	Hire of Equipment & Machinery	500,000	450,000	477,000	505,620
2210800	Hospitality Supplies and Services	1,800,000	1,200,000	1,272,000	1,348,320
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	300,000	318,000	337,080	357,305
2210802	Board Committee, Conferences and Seminars	1,200,000	900,000	954,000	1,011,240
2210809	Board Allowances	300,000	300,000	318,000	337,080
2211103	Sanitary and Cleaning Materials Supplies		254,000	269,240	285,394
2211100	General Office Supplies and Services	550,000	515,000	545,900	578,654
2211101	General Office Supplies	250,000	515,000	545,900	578,654
2211102	Supplies and Accessories for Computers and Printers	100,000		-	-
2211103	Sanitary and Cleaning Materials Supplies	200,000	-	-	-
2211200	Fuel, Oil and Lubricants	400,000	500,000	530,000	561,800
2211201	Refined Fuels and Lubricants for Transport	400,000	500,000	530,000	561,800
2211300	Other Operating Expenses	2,350,000	108,289	114,786	121,674
2211306	Membership fees & subscriptions to Professional	100,000	108,289	114,786	121,674
2211310	Contracted Professional Services	1,250,000	-	-	-
2211399	Other Operating Expenses (Sanitation and Refuse Collection)	1,000,000	-	-	-
2220100	Route Maintenance - Vehicles and Other Transport Equipment	400,000	500,000	530,000	561,800
2220101	Maintenance Motor Vehicles	400,000	500,000	530,000	561,800
2220200	Routine Maintenance - Other Assets	300,000	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	300,000		-	-
3100000	Acquisition of Non-Financial Assets	900,000		-	-

311000	Acquisition of Fixed Capital Assets	800,000	1,400,000	1,484,000	1,573,040
3111000	Purchase of Office Furniture & General Equipment	800,000	1,400,000	1,484,000	1,573,040
3111001	Purchase of Office Furniture/General Equipment	500,000	800,000	848,000	898,880
3111002	Purchase of Computers, Printers and Other IT Equipment	300,000	600,000	636,000	674,160
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	100,000	150,000	159,000	168,540
3111305	Purchase of tree seeds and seedlings	100,000	150,000	159,000	168,540
3111400	Research, Feasibility Studies, Project Preparation and Design Supervision	4,500,000	20,000,000	21,200,000	22,472,000
3111402	Engineering and Design Plans	4,500,000	20,000,000	21,200,000	22,472,000
3110500	Construction and Civil Works	4,500,000	20,000,000	21,200,000	22,472,000
3110504	Other Infrastructure and Civil Works	4,500,000	20,000,000	21,200,000	22,472,000

S/No.	PROJECT NAME	WARD	AMOUNT
1	Drainage (Daraja mbili)	Maseno-Holo Municipalities	4,000,000
2	IDep	Maseno-Holo Municipalities	3,000,000
3	Drainage(Maseno)	Maseno-Holo Municipalities	3,000,000
4	Roads	Maseno-Holo Municipalities	7,000,000
5	Floodlights (maseno mrkt)	Maseno-Holo Municipalities	3,000,000
	TOTALS		20,000,000

17. 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 Municipality.

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

Category	Baseline	Approved Estimates	Percentage
	2025/2026	2026/2027	
Personnel Emoluments	1,000,000	1,500,000	5%
Operations & Maintenance	11,000,000	6,473,159	23%
Development	4,000,000	20,000,000	70%
Total	16,000,000	27,973,159	98%

Part I: Classification by Vote, Head and Item

<i>Progl</i>	<i>P01: General Administration, Planning and Support Services</i>				
<i>P1SP1</i>	<i>SP0101: Administration and Planning Services</i>				
		Approved Estimates	Proposed Estimates	Projected Estimates	
<i>Code</i>	<i>Item Description</i>	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	1,000,000	1,000,000	1,060,000	1,123,600
2110200	Basic Wages - Temporary Employees	1,000,000	1,000,000	1,060,000	1,123,600
2110202	Casual Labour - Others	1,000,000	1,000,000	1,060,000	1,123,600
2200000	Use of Goods and Services	9,600,000	6,473,159	6,861,549	7,273,241
2210100	Utilities Supplies and Services	50,000	20,000	21,200	22,472
2210101	Electricity	50,000	20,000	21,200	22,472
2210102	Water & Sewerage			-	-
2210200	Communication Supplies & Services	200,000	60,000	63,600	67,416
2210201	Telephone Services	100,000	30,000	31,800	33,708
2210202	Internet Connections	100,000	30,000	31,800	33,708
2210300	Domestic Travel and Subsistence	2,100,000	1,200,000	1,272,000	1,348,320
2210301	Travel - Airline, Bus etc-Local	500,000	200,000	212,000	224,720
2210302	Accommodation -Domestic Travel	800,000	400,000	424,000	449,440
2210303	Daily Subsistence Allowance-Local	500,000	400,000	424,000	449,440

2210309	Field Allowance	300,000	200,000	212,000	224,720
2210400	Foreign Travel, Subsistence and other Transportation Costs	550,000	-	-	-
2210401	Travel - Airline, Bus etc	200,000	-	-	-
2210403	Daily Subsistence Allowance	350,000	-	-	-
2210500	Printing, Advertising, Information Supplies and Services	500,000	450,000	477,000	505,620
2210502	Publishing & Printing services	300,000	200,000	212,000	224,720
2210504	Advertising & Publicity	200,000	250,000	265,000	280,900
2210600	Rentals of Produced Assets	700,000	300,000	318,000	337,080
2210604	Hire of Transport, Equipment	200,000	-	-	-
2210606	Hire of Equipment & Machinery	500,000	300,000	318,000	337,080
2210800	Hospitality Supplies and Services	2,100,000	1,643,159	1,741,749	1,846,253
2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	400,000	443,159	469,749	497,933
2210802	Board Committee, Conferences and Seminars	1,200,000	300,000	318,000	337,080
2210809	Board Allowances	500,000	900,000	954,000	1,011,240
2211000	Specialised Materials and Supplies	400,000	-	-	-
2211016	Purchase of Uniforms & Clothing -Staff	400,000	-	-	-
2211100	General Office Supplies and Services	500,000	550,000	583,000	617,980
2211101	General Office Supplies	300,000	450,000	477,000	505,620
2211102	Supplies and Accessories for Computers and Printers	200,000	100,000	106,000	112,360
2211200	Fuel, Oil and Lubricants	200,000	300,000	318,000	337,080
2211201	Refined Fuels and Lubricants for Transport	200,000	300,000	318,000	337,080
2211300	Other Operating Expenses	1,500,000	950,000	1,007,000	1,067,420
2211305	Contracted Guards and Cleaning Services	400,000	450,000	477,000	505,620
2211306	Membership fees & subscriptions to Professional	100,000		-	-
2211399	Other Operating Expenses (Sanitation and Refuse Collection)	1,000,000	500,000	530,000	561,800

2220100	Route Maintenance - Vehicles and Other Transport Equipment	300,000	200,000	212,000	224,720
2220101	Maintenance Motor Vehicles	300,000	200,000	212,000	224,720
2220200	Routine Maintenance - Other Assets	500,000	-	-	-
2220205	Maintenance of Buildings and Stations Non-Residential	500,000	-	-	-
2220206	Maintenance of Civil Works		-	-	-
3100000	Acquisition of Non-Financial Assets	1,400,000	1,484,000	1,573,040	1,667,422
3110000	Acquisition of Fixed Capital Assets	1,100,000	550,000	583,000	617,980
3111000	Purchase of Office Furniture & General Equipment	1,100,000	550,000	583,000	617,980
3111001	Purchase of Office Furniture/General Equipment	700,000	250,000	265,000	280,900
3111002	Purchase of Computers, Printers and Other IT Equipment	400,000	300,000	318,000	337,080
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	300,000	250,000	265,000	280,900
3111305	Purchase of tree seeds and seedlings	300,000	250,000	265,000	280,900
3110500	Construction and Civil Works	4,000,000	20,000,000	21,200,000	22,472,000
3110504	Other Infrastructure and Civil Works	4,000,000	20,000,000	21,200,000	22,472,000

S/No.	PROJECT NAME	WARD	AMOUNT
1	Drainage(Kombewa market)	Kombewa-Bodi Municipality	4,000,000
2	Idep	Kombewa-Bodi Municipality	3,000,000
3	Drainage(Bodi)	Kombewa-Bodi Municipality	4,000,000
4	Roads	Kombewa-Bodi Municipality	7,000,000
5	FLoodlights(Bodi)	Kombewa-Bodi Municipality	2,000,000
	TOTALS		20,000,000

18. 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 F: Summary of Expenditure by Programmes and Sub-Programmes

Category	Baseline	Proposed Estimates	Percentage
	2025/2026	2026/2027	
Personnel Emoluments	1,000,000	1,000,000	3%
Operations & Maintenance	10,500,000	7,578,256	27%
Development	4,500,000	20,000,000	70%
Total	16,000,000	28,578,256	100%

Part I: Classification by Vote, Head and Item

<i>Prog1</i>	<i>P01: General Administration, Planning and Support Services</i>				
<i>P1SP1</i>	<i>SP0101: Administration and Planning Services</i>				
		Approved Estimates	Proposed Estimates	Projected Estimates	
<i>Code</i>	<i>Item Description</i>	2025/2026	2026/2027	2027/2028	2028/2029
210000	Compensation of Employees	1,000,000	1,000,000	1,060,000	1,123,600
211020	Basic Wages - Temporary Employees	1,000,000	1,000,000	1,060,000	1,123,600
2110202	Casual Labour - Others	1,000,000	1,000,000	1,060,000	1,123,600
220000	Use of Goods and Services	8,800,000	6,215,289	6,588,206	6,983,499
221010	Utilities Supplies and Services	100,000	30,000	31,800	33,708
2210101	Electricity	80,000	20,000	21,200	22,472
2210102	Water & Sewerage	20,000	10,000	10,600	11,236
221020	Communication Supplies & Services	200,000	55,000	58,300	61,798
2210201	Telephone Services	100,000	25,000	26,500	28,090
2210202	Internet Connections	100,000	30,000	31,800	33,708
221030	Domestic Travel and Subsistence	2,000,000	1,500,000	1,590,000	1,685,400
2210301	Travel - Airline, Bus etc-Local	500,000	350,000	371,000	393,260
2210302	Accommodation -Domestic Travel	700,000	500,000	530,000	561,800
2210303	Daily Subsistence Allowance- Local	500,000	500,000	530,000	561,800
2210309	Field Allowance	300,000	150,000	159,000	168,540
221050	Printing, Advertising, Information Supplies and Services	300,000	0	0	0
2210502	Publishing & Printing services	300,000		0	0
2210504	Advertising & Publicity		100,000	106,000	112,360
221060	Rentals of Produced Assets	600,000	0	0	0

2210604	Hire of Transport, Equipment	300,000		0	0
2210606	Hire of Equipment & Machinery	300,000	0	0	0
2210800	Hospitality Supplies and Services	3,000,000	1,980,289	2,099,106	2,225,053
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	500,000	480,289	509,106	539,653
2210802	Board Committee, Conferences and Seminars	500,000	500,000	530,000	561,800
2210809	Board Allowances	2,000,000	1,000,000	1,060,000	1,123,600
2211000	Specialised Materials and Supplies	700,000	600,000	636,000	674,160
2211006	Purchase of Workshop Tools, Spares and Small Equipment	300,000	300,000	318,000	337,080
2211016	Purchase of Uniforms & Clothing -Staff	300,000	200,000	212,000	224,720
2211103	Sanitary and Cleaning Materials Supplies	100,000	100,000	106,000	112,360
2211100	General Office Supplies and Services	-	600,000	636,000	674,160
2211101	General Office Supplies		500,000	530,000	561,800
2211102	Supplies and Accessories for Computers and Printers		100,000	106,000	112,360
2211103	Sanitary and Cleaning Materials Supplies		100,000	106,000	112,360
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	-		0
2211305	Contracted Guards and Cleaning Services			0	0
2211306	Membership fees & subscriptions to Professional		0	0	0
2211399	Other Operating Expenses (Sanitation and Refuse Collection)	1,000,000	0	0	0
2220100	Route Maintenance - Vehicles and Other Transport Equipment	300,000	200,000	212,000	224,720
2220101	Maintenance Motor Vehicles	300,000	200,000	212,000	224,720
2220200	Routine Maintenance - Other Assets	200,000	0	0	0
2220205	Maintenance of Buildings and Stations Non-Residential	200,000	-		0
2220206	Maintenance of Civil Works		0	0	0
3100000	Acquisition of Non- Financial Assets	1,700,000	750,000	795,000	842,700
3110000	Acquisition of Fixed Capital Assets	1,300,000	450,000	477,000	505,620

3111000	Purchase of Office Furniture & General Equipment	1,300,000	550,000	583,000	617,980
3111001	Purchase of Office Furniture/General Equipment	800,000	300,000	318,000	337,080
3111002	Purchase of Computers, Printers and Other IT Equipment	500,000	250,000	265,000	280,900
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	400,000	300,000	318,000	337,080
3111305	Purchase of tree seeds and seedlings	400,000	300,000	318,000	337,080
3110500	Construction and Civil Works	4,500,000	20,000,000	21,200,000	22,472,000
3110504	Other Infrastructure and Civil Works	4,500,000	20,000,000	21,200,000	22,472,000

S/No.	PROJECT NAME	WARD	AMOUNT
1	Floodlights (Lisana Dispensary)	Katito-Pap Onditi Municipality	5,000,000
2	Roads	Katito-Pap Onditi Municipality	10,000,000
3	Drainage Works (Katito Market And Pap Onditi)	Katito-Pap Onditi Municipality	5,000,000
	TOTALS		20,000,000

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 F: Summary of Expenditure by Programmes and Sub-Programmes

	Baseline	Approved Estimates	Percentage
Category	2025/2026	2026/2027	
Personnel Emoluments	1,000,000	1,000,000	3%
Operations & Maintenance	11,000,000	6,473,159	23%
Development	4,000,000	20,000,000	70%

Total	16,000,000	27,473,159	96%
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Part I: Classification by Vote, Head and Item

<i>Prog1</i>	<i>P01: General Administration, Planning and Support Services</i>				
<i>PISPI</i>	<i>SP0101: Administration and Planning Services</i>				
		Approved Estimates	Proposed Estimates	Projected Estimates	
<i>Code</i>	<i>Item Description</i>	2025/2026	2026/2027	2027/2028	2028/2029
2100000	Compensation of Employees	1,000,000	1,000,000	1,060,000	1,123,600
2110200	Basic Wages - Temporary Employees	1,000,000	1,000,000	1,060,000	1,123,600
2110202	Casual Labour - Others	1,000,000	1,000,000	1,060,000	1,123,600
2200000	Use of Goods and Services	10,050,000	6,473,159	6,861,549	7,273,241
2210100	Utilities Supplies and Services	100,000	45,000	47,700	50,562
2210101	Electricity	80,000	30,000	31,800	33,708
2210102	Water & Sewerage	20,000	15,000	15,900	16,854
2210200	Communication Supplies & Services	200,000	30,000	31,800	33,708
2210201	Telephone Services	100,000	15,000	15,900	16,854
2210202	Internet Connections	100,000	15,000	15,900	16,854
2210300	Domestic Travel and Subsistence	2,600,000	1,150,000	1,219,000	1,292,140
2210301	Travel - Airline, Bus etc- Local	800,000	200,000	212,000	224,720
2210302	Accommodation -Domestic Travel	1,000,000	400,000	424,000	449,440
2210303	Daily Subsistence Allowance-Local	500,000	400,000	424,000	449,440
2210309	Field Allowance	300,000	150,000	159,000	168,540
2210500	Printing, Advertising, Information Supplies and Services	400,000	350,000	371,000	393,260
2210502	Publishing & Printing services	200,000	150,000	159,000	168,540
2210503	Subscriptions - Newspaper & Magazines		0	0	0
2210504	Advertising & Publicity	200,000	200,000	212,000	224,720
2210600	Rentals of Produced Assets	300,000	300,000	318,000	337,080
2210606	Hire of Equipment & Machinery	300,000	300,000	318,000	337,080
2210800	Hospitality Supplies and Services	2,300,000	1,200,000	1,272,000	1,348,320

2210801	Catering Services (Receptions),Accommodation , Gifts, Food and Drinks	300,000	300,000	318,000	337,080
2210809	Board Allowances	2,000,000	900,000	954,000	1,011,240
2211000	Specialised Materials and Supplies	400,000	300,000	318,000	337,080
2211016	Purchase of Uniforms & Clothing -Staff	300,000	200,000	212,000	224,720
2211103	Sanitary and Cleaning Materials Supplies	100,000	100,000	106,000	112,360
2211100	General Office Supplies and Services	150,000	198,159	210,049	222,651
2211101	General Office Supplies	150,000	198,159	210,049	222,651
2211200	Fuel, Oil and Lubricants	400,000	300,000	318,000	337,080
2211201	Refined Fuels and Lubricants for Transport	400,000	300,000	318,000	337,080
2211300	Other Operating Expenses	1,500,000	1,100,000	1,166,000	1,235,960
2211305	Contracted Guards and Cleaning Services	500,000	600,000	636,000	674,160
2211399	Other Operating Expenses (Sanitation and Refuse Collection)	1,000,000	500,000	530,000	561,800
2220100	Route Maintenance - Vehicles and Other Transport Equipment	200,000	200,000	212,000	224,720
2220101	Maintenance Motor Vehicles	200,000	200,000	212,000	224,720
2220200	Routine Maintenance - Other Assets	1,500,000	800,000	848,000	898,880
2220205	Maintenance of Buildings and Stations Non-Residential	1,000,000	500,000	530,000	561,800
2220206	Maintenance of Civil Works	500,000	300,000	318,000	337,080
3100000	Acquisition of Non- Financial Assets	950,000	800,000	848,000	898,880
3110000	Acquisition of Fixed Capital Assets	600,000	500,000	530,000	561,800
3111000	Purchase of Office Furniture & General Equipment	600,000	200,000	212,000	224,720
3111002	Purchase of Computers, Printers and Other IT Equipment	600,000	200,000	212,000	224,720
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	350,000	300,000	318,000	337,080
3111305	Purchase of tree seeds and seedlings	350,000	300,000	318,000	337,080
3110500	Construction and Civil Works	4,000,000	20,000,000	21,200,000	22,472,000
3110504	Other Infrastructure and Civil Works	4,000,000	20,000,000	21,200,000	22,472,000

S/No.	Project Name	Ward	Amount
	Drainage Works	Muhoroni-Awasi Municipality	5,000,000
	Roads (Grading & Murraming)	Muhoroni-Awasi Municipality	10,000,000
	Grading And Murraming Of Bus Park	Muhoroni-Awasi Municipality	5,000,000
	TOTALS		20,000,000

