



**COUNTY GOVERNMENT OF  
HOMA BAY**

**THE COUNTY TREASURY**

**COUNTY BUDGET IMPLEMENTATION REVIEW REPORT  
(CBIRR)**

**QUARTER TWO**

**FY 2024/2025**

**January 2025**

## FOREWORD

**T**he Second Quarter of the FY 2024/25 Homa County Governments Budget Implementation Review Report (HCBIRR-Q2) provides key information regarding the performance of our budget and the fiscal framework of all the nineteen spending entities of the County Government of Homa Bay. Particularly, this report provides a detailed analysis of the county revenue performance: The Own Source Revenue, Appropriation-In-Aid, County Revenue Fund, Exchequer releases, grants, expenditures, budget absorption rate – all these measured against the approved budget estimates for the period. Besides, the report outlines the major challenges experienced in the course of implementation period and recommendations for addressing the identified impediments.

The legal basis for the preparation of this report is informed by the Public Finance Management Act, 2012; in particular, Sections 166 and 168 of the PFM Act which requires the CECM for Finance to prepare quarterly reports of the financial year and submit the reports to the institutional offices (the County Assembly, Controller of Budget, National Treasury, Commission on Revenue Allocation) as guided by the law. Importantly, this report has complied with Section 166(1-4) of the PFM Act, in content, timelines, and other statutory requirements. As guided by Sec. 166 (4c) of the PFM Act, the contents of this report have been made available on various platforms including the county website, where the public and interested groups can easily access it.

This Quarter Two report details essential information that shall be helpful to the County Executive and the Legislative arms of the County Government of Homa Bay, as well as the general public, as part of our commitment to running an accountable and transparent government in accordance with the tenets of the Constitution of Kenya and the County Governments Act. Besides creating public awareness on matters budget execution, it details information for improving management of public resources under the stewardship of County Government of Homa Bay.

Therefore, as the Accounting Officer and head of County Treasury of Homa Bay, I call upon the public, stakeholders, our development partners, and all interested groups to objectively and constructively interrogate this report on how the County Government of Homa Bay has utilized public funds received from various sources, purposely to maximize value for money for every shilling.

Yours Sincerely,



**HON. SOLOMON OBIERO,**

CECM – FINANCE AND ECONOMIC PLANNING

**COUNTY GOVERNMENT OF HOMA BAY**

## **ACKNOWLEDGEMENT**

**T**he preparation of the Homa Bay County Second Quarter Budget Implementation Review Report for FY 2024/25 has been made possible by the collective and team efforts by our dedicated staff from the department of Finance and Economic Planning. I extend my deepest gratitude to everyone who contributed to this important process.

First and foremost, I would like to express my profound appreciation to H.E. Governor Gladys Nyasuna Wanga, EGH and the Deputy Governor, H.E. Joseph Oyugi Magwanga for their visionary and transformational leadership and unwavering support. Special thanks to Solomon Obiero, the CECM for Finance and Economic Planning for leading the process from the front. His exceptional leadership, strategic insight, and dedication have been instrumental in the development of this document.

Also, I acknowledge the contributions of other CEC Members, Chief Officers, Municipal Managers, and the Members of the County Assembly. Your valuable inputs, collaboration, and commitment have been essential in finalizing this document, through our shared goals and aspirations.

Lastly, I am deeply grateful to the Directorate of Economic Planning and Budget, Head of Accounts, and their technical teams, for their exemplary work and commitment to deliver the report. Their dedication has been pivotal in developing this report, which gives a reflection of our fiscal framework as a government.

Kind Regards.

**CPA ALPHONCE WERAH**  
**CHIEF OFFICER – FINANCE**  
**COUNTY GOVERNMENT OF HOMA BAY**

## EXECUTIVE SUMMARY

The Quarter Two Homa Bay County Budget Implementation Review Report (CBIRR) for FY 2024/25, covers from June 2024 to December 2024. The report is prepared in compliance with Public Finance Management Act, 2012; in particular, Sections 166 and 168. It assesses the budget implementation status of each of the 19 county entities of Homa Bay during the review period through analyses of revenue and expenditure performance while highlighting the challenges faced during budget implementation in the period under review. Further, it offers recommendations to address them moving forward.

### Budgetary Allocation Quarter II, FY 2024/25

Homa Bay County government's budget, as approved by the County Assembly of Homa Bay in FY 2024/25, was KShs. 11.88 billion, comprising Kshs. 4.21 billion (35%) and Kshs.7.67 billion (65%) allocated for development and recurrent programmes, respectively. The allocation for development expenditure complied with the requirement of allocating at least 30 per cent of the budget to development expenditure as stipulated by the PFM Act, 2012.

### Revenue Estimate and the Sources in FY 2024/25

To finance the FY 2024/25 budget, the County Government of Homa Bay expects to receive Kshs. **8.44** billion as the equitable share of revenue raised nationally, Kshs. **1.83** billion as additional allocations/conditional grants from the National Government and Development Partners, Kshs. **501.74** million from ordinary own sources of revenue, KSh. **1.48** billion from Facility Improvement Fund (FIF)/Appropriation in Aid (A-I-A) and Kshs. **128.6** million from the share of equalization fund from National Treasury. Cumulatively, the county expected a revenue estimate of KSh. **11.88** billion.

### Budget Turnout Performance FY 2024/25

Whereas the county expected a revenue of **KShs. 5,938,489,301** the first half of the Fiscal year, it only realized **KSh. 4.66** billion which represents 78% budget turnout. This then implies that the total revenue expected but not received for Quarter Second FY 2024/25 amounted to **KSh. 1.28** billion. In particular, each revenue source performed as follows: (i) received **Kshs. 4,083,756,581** as the equitable share of revenue from National Treasury, (ii) received **Kshs. 54,131,578.90** as additional allocations/conditional grants from the National Government and Development Partners, (iii) raised **Kshs. 141,662,231** from ordinary own sources of revenue, (iv) raised **KSh. 376,212,529** in Facility Improvement Fund (FIF)/Appropriation in Aid (A-I-A). (V) balance brought forward of **Kshs. 693,090,512** from FY 2023/24. On comparative analysis for the same period FY 2023/24, the overall revenue received increased marginally from **KShs. 4.13** billion to **KShs. 5.94** billion.

### Overall Expenditures in Quarter II FY 2024/25

The County spent **Kshs. 4,372,626,921.68** on development and recurrent programmes in the reporting period. The expenditure represented 102% of the total funds released by the CoB and comprised of **Kshs. 889.32** million and **Kshs. 3.88** billion on development and recurrent programmes, respectively.

### Challenges Encountered in Quarter II FY 2024/25

The County Treasury identified several challenges that hindered effective budget execution across various entities. Some of the major ones included: The failure by the National Treasury to timely disburse equitable share of revenue to county governments; Underperformance of some OSR streams which have very high potential; Political and economic instability which affected OSR collection during the period; Disaster and emergency occurrences occasioned by drastic weather changes

which caused destruction to major infrastructures and displaced human settlements; and Huge historical pending bills which must be prioritized before initiating new developments.

### **Recommendations**

Some of the recommendations for addressing the identified challenges include but are not limited to the following: Developing a sustainable repayment plan for pending bills which have been verified as legitimate by the appointed task force; Developing a robust revenue enhancement plan for ensuring that OSR is optimized to its potential of over KSh. 1.8 billion; Improved disaster preparedness and management by the county units responsible; and Continuous mapping of all revenue streams to reduce overdependence on the health services user fees.

## TABLE OF CONTENTS

<b>FOREWORD .....</b>	<b>I</b>
<b>ACKNOWLEDGEMENT .....</b>	<b>II</b>
<b>EXECUTIVE SUMMARY .....</b>	<b>III</b>
BUDGETARY ALLOCATION QUARTER II, FY 2024/25 .....	III
REVENUE ESTIMATE AND THE SOURCES IN FY 2024/25 .....	III
BUDGET TURNOUT PERFORMANCE FY 2024/25 .....	III
OVERALL EXPENDITURES IN QUARTER II FY 2024/25 .....	III
CHALLENGES ENCOUNTERED IN QUARTER II FY 2024/25 .....	III
RECOMMENDATIONS .....	IV
<b>CHAPTER ONE: FINANCIAL ANALYSIS OF THE CGHB BUDGET IMPLEMENTATION.....</b>	<b>1</b>
1.1.0 OVERVIEW OF QUARTER II FY 2024/25 BUDGET .....	1
<i>Table 1 Fiscal Estimates for the County Government, FY 2024/25-2026/27.....</i>	<i>1</i>
1.2.0 REVENUE PERFORMANCE .....	2
<i>Table 2 County Revenue Performance by Source in Quarter II FY2024/25.....</i>	<i>2</i>
1.3.0 TREND IN THE OSR COLLECTION.....	3
<i>Table 3 Quarter II Own Source Revenue Performance Stream FY2024/25.....</i>	<i>3</i>
<i>Table 4 Best Performing Ordinary Own Source Revenue Streams in Quarter FY 2024/25 .....</i>	<i>4</i>
1.4.0 EXCHEQUER ISSUES.....	5
1.5.0 COUNTY EXPENDITURE REVIEW.....	6
1.6.0 SETTLEMENT OF PENDING BILLS .....	6
<b>CHAPTER TWO: BUDGET PERFORMANCE BY COUNTY ENTITIES .....</b>	<b>7</b>
2.1.0 EXPENDITURE BY ECONOMIC CLASSIFICATION .....	7
<i>Table 6: Quarter II Summary of Budget and Expenditure by Economic Classification, FY2024/25 .....</i>	<i>7</i>
<i>Table 7: Summary of Expenditure per department in Quarter II, FY2024/25.....</i>	<i>7</i>
2.2 RECURRENT EXPENDITURE ANALYSIS .....	9
2.2.1 <i>Expenditure on Employees' Compensation .....</i>	<i>9</i>
2.2.2 <i>Expenditure on operations and maintenance .....</i>	<i>9</i>
<i>Table 8: Summary of recurrent expenditure per spending entity Quarter II FY2024/25 .....</i>	<i>10</i>
2.3 DEVELOPMENT EXPENDITURE.....	73
<i>Table 9 Summary of development expenditure per spending entity, Quarter two FY2024/25 .....</i>	<i>73</i>
2.4 FACILITY IMPROVEMENT FINANCING/ APPROPRIATION IN AID (FIF/AIA).....	113
<i>Table 10: Breakdown of receipts and expenditure by health facilities at the end of the second quarter of FY 2024/2025 .....</i>	<i>113</i>
<b>PROJECT IMPLEMENTATION STATUS AS AT 31<sup>ST</sup> DECEMBER 2024.....</b>	<b>114</b>
BUDGET ALLOCATION AND ABSORPTION RATE BY DEPARTMENT .....	114
<i>Table 10 Budget Allocation and Absorption Rate by Spending entities .....</i>	<i>114</i>
<i>Table 11 Budget Execution by Programmes and Sub-Programmes .....</i>	<i>117</i>
<b>CHAPTER THREE: BUDGET ABSORPTION PER COUNTY ENTITY .....</b>	<b>148</b>
3.1.0 BUDGET ALLOCATION AND ABSORPTION RATE BY DEPARTMENT .....	148
<i>Table 10 Budget Allocation and Absorption Rate by Spending entities .....</i>	<i>148</i>
<i>Table 11 Budget Execution by Programmes and Sub-Programmes .....</i>	<i>151</i>
<b>CHAPTER FOUR: CHALLENGES AND RECOMMENDATIONS .....</b>	<b>180</b>
4.1 CHALLENGES ENCOUNTERED IN QUARTER II FY 2024/25 .....	180
4.2 RECOMMENDATIONS .....	180

## LIST OF TABLES AND FIGURES

Table 1 Fiscal Estimates for the County Government, FY 2024/25-2026/27 .....	1
Table 2 County Revenue Performance by Source in Quarter II FY2024/25.....	2
Table 3 Quarter II Own Source Revenue Performance Stream FY2024/25 .....	3
Table 4 Best Performing Ordinary Own Source Revenue Streams in Quarter FY 2024/25.....	4
Table 5 Breakdown of Expenditure by Arm of Government.....	6
Table 6: Quarter II Summary of Budget and Expenditure by Economic Classification, FY2024/25 ....	7
Table 7: Summary of Expenditure per department in Quarter II, FY2024/25 .....	7
Table 8: Summary of recurrent expenditure per spending entity Quarter II FY2024/25 .....	10
Table 9 Summary of development expenditure per spending entity, Quarter two FY2024/25 .....	73
Table 10: Breakdown of receipts and expenditure by health facilities at the end of the second quarter of FY 2024/2025 .....	113
Table 10 Budget Allocation and Absorption Rate by Spending entities .....	114
Table 11 Budget Execution by Programmes and Sub-Programmes .....	117
Table 10 Budget Allocation and Absorption Rate by Spending entities .....	148
Table 11 Budget Execution by Programmes and Sub-Programmes .....	151

## List of Figures

Figure 1 County Revenue Projection by Source FY2024/25.....	2
Figure 2 Quarter II Top performing OSR by stream FY2024/25.....	5
Figure 3 Quarter II Least performing OSR Stream, FY2024/25.....	5

## CHAPTER ONE: FINANCIAL ANALYSIS OF THE CGHB BUDGET IMPLEMENTATION

### 1.1.0 Overview of Quarter II FY 2024/25 Budget

The County's approved budget estimates for the FY 2024/25 was Kshs.11.876 billion, comprising Kshs.4.21 billion (35%) and Kshs.7.67 billion (65%) allocated for development and recurrent programmes respectively. The approved budget estimates represented an increase compared to the previous FY2023/24 where the approved budget was Kshs.11.17 billion and comprised of Kshs.3.51 billion towards development expenditure and Kshs. 7.63 billion for recurrent expenditure.

To finance the budget, the County expects to receive Kshs. 8.44 billion (71.0%) as the equitable share of revenue raised nationally, Kshs.1.83 billion (15.4%) as additional allocations/conditional grants, Kshs.128.60 million (1.1%) as a share of equalization funds and generate Kshs.1.48 billion (12.5%) as gross own source revenue. The own-source revenue includes Kshs. 981.069 million as Appropriation in Aid (AIA)/Facility Improvement Fund (FIF) and Kshs. 501.738 million as ordinary own-source revenue.

Table 1 Fiscal Estimates for the County Government, FY 2024/25-2026/27

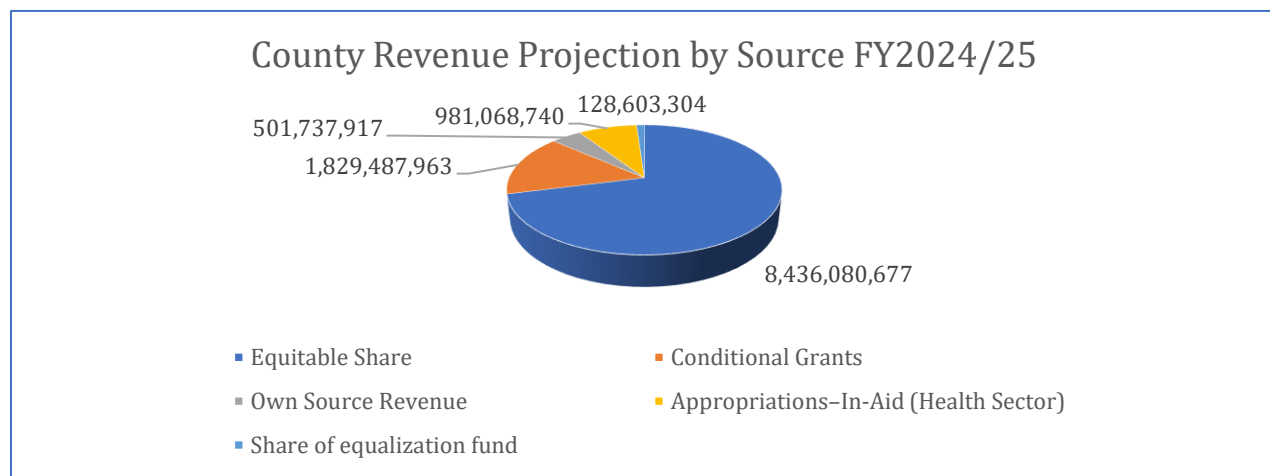
Revenue/Expenditure Category	Revised Estimates II FY 2023/24	Approved Estimates FY2024/25	Projected Estimates FY2025/26	Projected Estimates FY2026/27
<b>Total Revenue</b>	<b>11,167,226,300</b>	<b>11,876,978,601</b>	<b>11,023,318,604</b>	<b>11,457,950 466</b>
Equitable Share	8,128,387,250	8,436,080,677	8,441,225,975	8,735,348,573
Conditional Grants	1,372,154 607	1,829,487,963	1,007,902,009	1,108,692,210
Own Source Revenue	341,139,709	501,737,917	401,253,680	412,779,048
Appropriations-In-Aid (Health Sector)	1,051,066,642	981,068,740	1,038,173,306	1,041,890,637
Share of equalization fund	131,603,304	128,603,304	134,763,634	159,239,998
Other Sources (Including Bal. B/F)	142,874,788	0	0	0
<b>Total Expenditure</b>	<b>11,167,226,300</b>	<b>11,876,978,601</b>	<b>11,023,318,604</b>	<b>11,457,950,466</b>
<b>Recurrent Expenditure</b>	<b>7,659,925,512</b>	<b>7,670,902,585</b>	<b>7,606,089,837</b>	<b>7,791,406,317</b>
<i>Personnel Emoluments</i>	<i>5,857,575,427</i>	<i>5,660,464,493</i>	<i>5,737,336,549</i>	<i>5,868,223,321</i>
<i>Operations and Maintenance</i>	<i>1,802,350,085</i>	<i>2,010,438,092</i>	<i>1,868,753,288</i>	<i>1,923,182,996</i>
<b>Development Expenditure</b>	<b>3,507,300,788</b>	<b>4,206,076,016</b>	<b>3,417,228,767</b>	<b>3,666,544,149</b>

Source: County Treasury, 2025

### 1.2.0 Revenue Performance

In the first half of FY2024/25, the County received **Kshs. 4,083,756,581.20** as the equitable share of the revenue raised nationally, **Kshs. 54,131,578.90** as additional allocations/conditional grants and raised **Kshs. 517,874,760** as own-source revenue (OSR) including F.I.F. The total funds available for budget implementation during the period amounted to **Kshs. 4,265,529,060.10**.

Figure 1: County Revenue Projection by Source FY2024/25



Source: County Treasury, 2025

Table 2 County Revenue Performance by Source in Quarter II FY2024/25

Revenue Category	Approved Estimates FY2024/25 (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Approved Budget (%)
Equitable Share of Revenue Raised Nationally	8,436,080,677	4,083,756,581.20	48.41%
Conditional Grants	1,829,487,963	54,131,578.90	2.96%
Own Source Revenue	1,482,806,657	517,874,760	34.93%
Share of equalization fund	128,603,304	0	0.00%
Balance Brought Forward	0	0	
<b>Total Receipts</b>	<b>11,876,978,601</b>	<b>4,655,762,919.60</b>	<b>39.20%</b>

Source: County Treasury, 2025

### 1.3.0 Trend in the OSR Collection

During the reporting period, the County generated a total of **Kshs. 517,874,760** from own sources of revenue comprising of **Kshs. 141,662,231** as Ordinary Own Source Revenue and **Kshs. 376,212,529** as Health Sector Appropriation in Aid (AIA)/Facility Improvement Fund (FIF).

Table 3 Quarter II Own Source Revenue Performance Stream FY2024/25

No	Revenue Stream	Printed Revenue Target FY2024/25	Actual Revenue Q2 FY 2024/25	Variance
1	Land Rates	35,182,680	3,026,083	32,156,597
2	Land Transfers/Sales/Change of Use	1,602,150	294,500	1,307,650
3	Lease Charges/Consent/Transfers	2,536,510	2,624,187	(87,677)
4	Land/Ground rents	2,471,249	728,400	1,742,849
5	Single Business Permit	109,266,480	7,168,898	102,097,582
6	Market Dues	48,800,070	20,524,583	28,275,487
7	Approval plans/Transfers/Certificates	15,007,800	2,903,583	12,104,217
8	Housing Fees (Rents)	1,234,970	568,900	666,070
9	Fish Cess	15,034,620	2,985,451	12,049,169
10	Other Cess Income	23,041,580	15,243,439	7,798,141
11	Taxi /Motorbike Fees	42,153,080	3,455,322	38,697,758
12	Site Value Rates	-	-	-
13	House/Kiosk Rents	11,586,050	5,062,780	6,523,270
14	Slaughter House Fees	1,931,050	795,950	1,135,100
15	Stock Auction Fees (Cattle/Goat/sheep)	6,961,042	3,274,060	3,686,982
16	Stock Movement Fees	1,044,250	41,396	1,002,854
17	Veterinary Charges	1,520,940	741,510	779,430
18	Advertising /Bill Board	20,597,350	1,031,200	19,566,150
19	Landing Fees	1,022,150	22,000	1,000,150
20	Bus Park Fees	55,463,090	24,333,990	31,129,100

21	Liquor Licencing	16,349,790	900,500	15,449,290
22	Search and clearance certificates	144,100	55,300	88,800
23	Noise Pollution Fees	1,454,650	236,400	1,218,250
24	Fire Inspection Fees	4,818,520	75,800	4,742,720
25	Tractor Hire Services	2,068,990	234,180	1,834,810
26	Hire of Machineries & Equipment	260,700	-	260,700
27	Conservancy Fees/Wildlife Grants	-	3,330	(3,330)
28	Water Charges	651,950	259,310	392,640
29	Fines & Penalties	2,620,500	2,131,290	489,210
30	Survey/Sub Division Fees	573,100	19,500	553,600
31	Weight and Measures Fees	652,322	226,340	425,982
32	Bricks/Sand/Murram/Stones	67,302,616	34,499,460	32,803,156
33	Hire of stadium, open spaces & Park	2,550,270	483,400	2,066,870
34	Miscellaneous Incomes	5,833,298	7,711,188	(1,877,890)
	Sub-Total	<b>501,737,917</b>	<b>141,662,231</b>	<b>360,075,687</b>
	<b>Facility Improvement Fund (FIF)</b>			
35	Health Sector Charges(A-I-A)	981,068,740	376,212,529	604,856,211
	<b>Total OSR Collection</b>	<b>1,482,806,657</b>	<b>517,874,760</b>	<b>964,931,898</b>

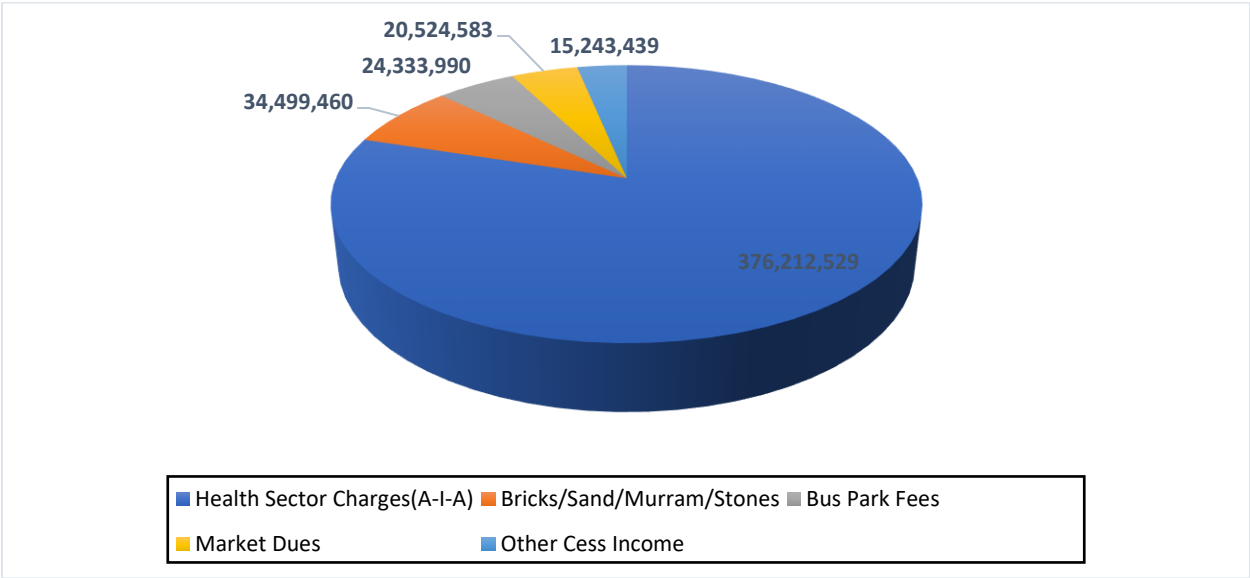
Source: County Treasury, 2025

Table 4 Best Performing Ordinary Own Source Revenue Streams in Quarter II FY 2024/25

No	Revenue Stream	Printed Revenue Target FY2024/25	Actual Revenue Q2 FY 2024/25	Variance
1	Bricks/Sand/Murram/Stones	67,302,616	34,499,460	32,803,156
2	Bus Park Fees	55,463,090	24,333,990	31,129,100
3	Market Dues	48,800,070	20,524,583	28,275,487
4	Other Cess Income	23,041,580	15,243,439	7,798,141

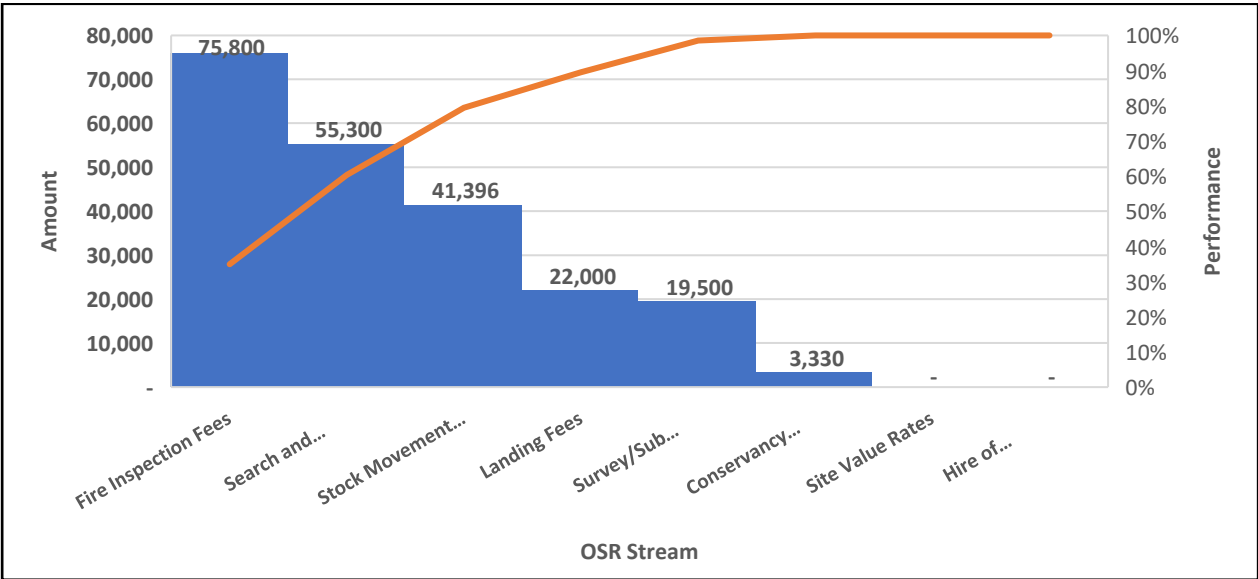
Source: County Treasury, 2025

Figure 2 Quarter II Top performing OSR by stream FY2024/25



Source: County Treasury, 2025

Figure 3 Quarter II Least performing OSR Stream, FY2024/25



Source: County Treasury, 2025

#### 1.4.0 Exchequer Issues

The Controller of Budget authorized withdrawals of Kshs. 4.2 billion from the CRF account during the reporting period comprising of Ksh 677 million (16) for development programmes and Kshs. 3.48 billion (83) for recurrent programmes.

As of 31<sup>st</sup> December 2024, the county government’s cash balance in the CRF account was **Kshs. 70,398,380.10**

### 1.5.0 County Expenditure Review

During the First half of FY2024/25 the County spent **Kshs. 4,372,626,921.68** on development and recurrent programmes comprising of **Kshs. 3.88** billion and **Kshs. 490.00** million for county executive and county assembly respectively.

Table 5 Breakdown of Expenditure by Arm of Government

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	6,643,742,480.00	1,027,160,105.00	2,994,611,275.00	490,000,000.00	45.07	47.70
Compensation to Employees	5,200,133,127.00	460,331,366.00	2,625,082,531.00	228,463,421.06	50.48	49.63
Operations and Maintenance	1,443,609,353.00	566,828,739.00	369,528,744.00	261,536,578.94	25.60	46.14
Development Expenditure	4,063,511,227.00	142,564,789.00	889,315,646.00	-	21.89	0.00
Total	10,707,253,707.00	1,169,724,894.00	3,883,926,921.00	490,000,000.00	36.27	41.89

### 1.6.0 Settlement of Pending Bills

At the beginning of FY 2024/25, the County reported a stock of pending bills amounting to **Kshs. 1.36** billion, comprising of **Kshs. 1.19** billion and **Kshs. 153.22** million for the County Executive and the County Assembly respectively. In the first half of FY 2024/25, the County settled pending bills amounting to **Kshs. 1.13** billion comprising of **Ksh. 574.64** million for recurrent programmes and **Ksh. 120.49** million for development programmes. Therefore, as the end of second quarter of FY 2024/25, the outstanding pending bills were **Kshs. 62.27** million and **Ksh. 153.22** million for County Executive and County Assembly respectively.

## CHAPTER TWO: BUDGET PERFORMANCE BY COUNTY ENTITIES

### 2.1.0 Expenditure by Economic Classification

An analysis of expenditure by economic classification indicates that the County Executive spent Kshs. 2,625,082,531. on employee compensation, Kshs. 369,528,744 on operations and maintenance and Kshs. 889,315,646 on development activities while the County Assembly spent kshs. 228,463,421.06 on compensation to employees, Kshs. 261,536,578.94 on operations and maintenance and zero expenditure on development during the first 6 months of FY 2024/25.

Table 6: Quarter II Summary of Budget and Expenditure by Economic Classification, FY2024/25

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	6,643,742,480.00	1,027,160,105.00	2,994,611,275.00	490,000,000.00	45.07	47.70
Compensation to Employees	5,200,133,127.00	460,331,366.00	2,625,082,531.00	228,463,421.06	50.48	49.63
Operations and Maintenance	1,443,609,353.00	566,828,739.00	369,528,744.00	261,536,578.94	25.60	46.14
Development Expenditure	4,063,511,227.00	142,564,789.00	889,315,646.00	-	21.89	0.00
<b>Total</b>	<b>10,707,253,707.00</b>	<b>1,169,724,894.00</b>	<b>3,883,926,921.00</b>	<b>490,000,000.00</b>	<b>36.27</b>	<b>41.89</b>

Source: County Treasury, 2025

Table 7: Summary of Expenditure per department in Quarter II, FY2024/25

SUMMARY OF RECURRENT AND DEVELOPMENT EXPENDITURE ANALYSIS FROM JULY 2024-DECEMBER, 2024					
Department	Compensation to employees	Other re-current expenditure	Grand total	Development expenditure	Total expenditure (rec & dev)
Finance and economic Planning	223,754,172	45,805,843	269,560,015	12,000,000	281,560,015
County Public Service Board	25,800,000	4,060,814	29,860,814	0	29,860,814
Homa Bay Municipal Board	10,600,000	0	10,600,000	0	10,600,000
County Assembly Service Board	228,463,421	261,536,579	490,000,000	0	490,000,000
Office of the deputy governor and department of Agriculture, Livestock and fisheries	92,000,000	5,609,726	97,609,726	31,215,256	128,824,982
Department of gender equality and Inclusivity, Youth, Sports, talent development, cultural heritage and social services	39,500,000	23,881,993	63,381,993	16,109,890	79,491,883
Department of Roads, Public works and transport	59,000,000	600,000	59,600,000	339,303,479	398,903,479
Department of blue economy, Fisheries, Mining and Digital Economy	36,500,000	2,394,175	38,894,175	4,123,395	43,017,570
Department of Education, Human Capital Development and Vocational Training	448,000,000	102,177,448	550,177,448	13,601,585	563,779,033
Department Public Health and Medical Services	1,216,008,119	99,663,491	1,315,671,610	187,829,144	1,503,500,754
Department of lands, Housing and Urban Development	31,000,000	2,536,640	33,536,640	0	33,536,640
Department of Trade, Industry, Investments and cooperatives	70,000,000	375,000	70,375,000	68,364,276	138,739,276
Department of water, sanitation, Irrigation, Environment and	78,000,000	11,094,377	89,094,377	114,105,718	203,200,095

Forestry, Energy and Climate Change					
Department of Governance, Administration, communication and Devolution	140,910,627	34,024,852	174,935,479	8,412,903	183,348,383
Executive Office of the Governor	150,509,613	37,304,385	187,813,998	94,250,000	282,063,998
Kendu bay municipal board	800,000	0	800,000	0	800,000
Mbita Municipal Board	800,000	0	800,000	0	800,000
Ndhiwa Municipal Board	600,000	0	600,000	0	600,000
Oyugis Municipal Board	1,300,000	0	1,300,000	0	1,300,000
<b>Grand total</b>	<b>2,853,545,952</b>	<b>631,065,323</b>	<b>3,484,611,276</b>	<b>889,315,646</b>	<b>4,373,926,922</b>

*Source: County Treasury, 2025*

## **2.2 Recurrent Expenditure Analysis**

### **2.2.1 Expenditure on Employees' Compensation**

In the first 6 months of FY 2024/25, expenditure on employee compensation by the executive was Kshs. 2,625,082,531, or 67.59 percent of the total expenditure, which amounted to Kshs. 3,883,926,921. This expenditure represented a 60.71 per cent increase from Kshs. 1,633,373,619 reported in the first six months of FY 2023/24. The wage bill included Kshs. 1,216,008,199 paid to health sector employees, translating to 46.32 percent of the total wage bill. The assembly on the other hand spent Kshs. 228,463,421.06 on compensation to employees

### **2.2.2 Expenditure on operations and maintenance**

In the first six months of FY 2024/25, expenditure on operations and maintenance by the executive was Kshs. 369,528,744 while that of the assembly stood at Kshs. 261,536,579.

Table 8: Summary of recurrent expenditure per spending entity Quarter II FY2024/25

RECURRENT EXPENDITURE ANALYSIS -JULY2024-DECEMBER2024 (FY 2024/25)				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
		A	F=B+C+D+E	G=A-F
VOTE 5120: DEPARTMENT OF FINANCE AND ECONOMIC PLANNING				
0718005110CP1	Planning Budgeting and development coordination services			
0718015110SP1	Economic planning and development coordination services			
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	1,000,000	800,000	200,000
2210302	Accommodation - Domestic Travel	1,000,000	-	1,000,000
2210303	Daily Subsistence Allowances	1,453,000	-	1,453,000
2210502	Publishing and printing services	1,000,000	-	1,000,000
2210711	Tuition Fees Allowance	1,000,000	-	1,000,000
2210712	Trainee Allowance	1,200,000	-	1,200,000
2210801	Catering services (receptions), accommodation, gifts, food and Drinks etc.	1,000,000	-	1,000,000
2211102	Supplies and Accessories for computers and printers	1,000,000	-	1,000,000
2211201	Refined Fuels and Lubricants	1,000,000	-	1,000,000

2211399	Other Operating Expenses	500,000	500,000	0
3111002	Purchase of Tonners, Cartridges and Computer Access	800,000	201,465	598,535
<b>Sub-total CP1-SP1</b>		<b>10,953,000</b>	<b>1,501,465</b>	<b>9,451,535</b>
<b>0718025110SP2</b>	<b>Resource Allocation Services</b>			
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	1,500,000	953,529	546,471
2210302	Accommodation - Domestic Travel	1,173,000	-	1,173,000
2210303	Daily Subsistence Allowances	1,393,200	-	1,393,200
2210502	Publishing and printing services	2,197,000	-	2,197,000
2210704	Hire of Training Facilities and Equipment	1,749,000	-	1,749,000
2210801	Catering services (receptions), accommodation, gifts, food etc.	1,381,000	-	1,381,000
<b>Sub-total CP1-SP2</b>		<b>9,393,200</b>	<b>953,529</b>	<b>8,439,671</b>
<b>0718035110SP3</b>	<b>Public Participation Facilitation Services</b>			
2110321	Administrative Allowances (Sitting Allowance for CBEF members)	800,000	-	800,000
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	1,000,000	-	1,000,000
2210303	Daily Subsistence Allowances	2,636,000	-	2,636,000
2210712	Trainee Allowance	4,200,000	-	4,200,000

2210801	Catering services (receptions), accommodation, gifts, food and Drinks etc.	1,381,600	-	1,381,600
2211201	Refined Fuels and Lubricants	1,655,685	-	1,655,685
2211399	Other Operating Expenses	296,685	-	296,685
3111002	Purchase of Tonners, Cartridges and Computer Access	619,030	-	619,030
<b>Sub-Total CP1-SP3</b>		<b>12,589,000</b>	<b>0</b>	<b>12,589,000</b>
<b>Sub-Total CP1</b>		<b>32,935,200</b>	<b>2,454,994</b>	<b>30,480,206</b>
<b>0719005110CP2</b>	<b>Resource Mobilization Services</b>			
<b>0719025110SP2</b>	<b>Internal Revenue Generation Services</b>			
2210201	Telephone, Telex, Fax mail and mobile phone services	568,000	-	568,000
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	2,136,200	1,400,000	736,200
2210302	Accommodation - Domestic Travel	1,484,600	-	1,484,600
2210303	Daily Subsistence Allowances	1,636,000	-	1,636,000
2210712	Trainee Allowance	3,133,400	-	3,133,400
2210801	Catering services (receptions), accommodation, gifts, food etc.	1,619,000	958,189	660,811
2211201	Refined Fuels and Lubricants	2,891,000	-	2,891,000

2211311	Contracted Technical Services (Revenue Systems Management Fees)	5,603,000	4,000,000	1,603,000
2211399	Other Operating Expenses	1,071,400	950,467	120,933
2220101	Maintenance Expenses - Motor Vehicles	1,344,000	-	1,344,000
<b>Sub-Total CP2</b>		<b>21,486,600</b>	<b>7,308,656</b>	<b>14,177,944</b>
<b>0720005110CP3</b>	<b>Financial management Services</b>			
<b>0720015110SP1</b>	<b>Accounting and Financial Reporting Services</b>			
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	1,006,200	-	1,006,200
2210303	Daily Subsistence Allowances	1,000,000	-	1,000,000
2210712	Trainee Allowance	600,000	-	600,000
2211101	General office supplies (papers, pencils, small office equipment etc.)	1,000,000	1,000,000	0
2211102	Supplies and Accessories for computers and printers	2,000,000	-	2,000,000
2211201	Refined Fuels and Lubricants	0	-	0
2211399	Other Operating Expenses	2,000,000	-	2,000,000
3111002	Purchase of Tonners, Cartridges and Computer Access	1,253,200	-	1,253,200
<b>Sub-Total CP3-SP1</b>		<b>8,859,400</b>	<b>1,000,000</b>	<b>7,859,400</b>
<b>0720025110SP2</b>	<b>Supply Management Services</b>			

2210303	Daily Subsistence Allowances	1,000,000	-	1,000,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	232,800	-	232,800
2210504	Advertising, Awareness and Publicity Campaigns	5,600,000	180,120	5,419,880
2210703	Production and Printing of Training Materials	200,000	-	200,000
2210711	Tuition Fees Allowance	580,000	-	580,000
2211101	General office supplies (papers, pencils, small office equipment etc.)	1,980,061	1,600,000	380,061
<b>Sub-Total CP3-SP2</b>		<b>9,592,861</b>	<b>1,780,120</b>	<b>7,812,741</b>
<b>0720035110SP3</b>	<b>Audit and Advisory Services</b>			
2210202	Internet Connections	600,000	-	600,000
2210203	Courier and Postal services	72,000	-	72,000
2210303	Daily Subsistence Allowances	1,000,000	-	1,000,000
2211101	General office supplies (papers, pencils, small office equipment etc.)	887,000	592,194	294,806
2211102	Supplies and Accessories for computers and printers	1,950,000	1,259,792	690,208
2211201	Refined Fuels and Lubricants	1,000,000	-	1,000,000
2211399	Other Operating Expenses	1,000,000	-	1,000,000
3111002	Purchase of Tonners, Cartridges and Computer Access	563,885	-	563,885
<b>Sub-Total CP3-SP3</b>		<b>7,072,885</b>	<b>1,851,986</b>	<b>5,220,899</b>

<b>0720045110SP4</b>	<b>Emergency Management Services</b>			
2810101	Budgetary reserves	3,000,000	-	3,000,000
<b>Sub-Total CP3-SP4</b>		<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>
<b>Sub-Total CP3</b>		<b>28,525,146</b>	<b>4,632,106</b>	<b>23,893,040</b>
<b>0721005110CP4</b>	<b>General Administration Support Services</b>			
<b>0721015110SP1</b>	<b>Staff Remuneration and Welfare Support Services</b>			
2110101	Basic Salaries - Civil Service	356,564,052	217,620,778	138,943,274
2110201	Contractual Employees (Interns)	240,000	-	240,000
2110301	House Allowances	74,991,792	6,133,394	68,858,398
2110309	Special Duty Allowance (Revenue Board Retainers)	12,630,000	-	12,630,000
2110314	Commuter Allowances	5,950,448	-	5,950,448
2110320	Leave Allowances	1,516,819	-	1,516,819
<b>Sub-Total CP4-SP1</b>		<b>451,893,111</b>	<b>223,754,172</b>	<b>228,138,939</b>
<b>0721025110SP2</b>	<b>General Logistics, Coordination and Asset Management Services</b>			
2210101	Electricity	1,260,000	-	1,260,000
2210102	Water and Sewerage charges	1,320,000	-	1,320,000
2210201	Telephone, Telex, Fax mail and mobile phone services	1,000,000	-	1,000,000

2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	1,400,000	1,400,000	0
2210302	Accommodation - Domestic Travel	1,500,000	-	1,500,000
2210401	Travel costs-Foreign	3,120,000	-	3,120,000
2210402	Accommodation - Foreign Travel	1,920,000	-	1,920,000
2210802	Boards, committees and seminars	3,108,000	-	3,108,000
2210904	Motor vehicle Insurance	1,350,000	-	1,350,000
2210910	Medical Insurance	100,000,000	12,248,023	87,751,977
2211101	General office supplies (papers, pencils, small office equipment etc.)	3,357,739	2,500,000	857,739
2211102	Supplies and Accessories for computers and printers	2,000,000	1,630,150	369,850
2211103	Sanitary and Cleaning Materials Supplies and Services	600,000	-	600,000
2211201	Refined Fuels and Lubricants for Transport	1,362,000	-	1,362,000
2211310	Contracted Professional Services	1,774,885	-	1,774,885
2211399	Other Operating Expenses	1,131,915	1,131,915	0
2220101	Maintenance Expenses - Motor Vehicles	1,000,000	500,000	500,000
2220202	Maintenance of Equipment and Furniture	100,000	-	100,000
2220210	Maintenance of Computers, Software and Networks	370,000	-	370,000
3111001	Purchase of Furniture	3,347,000	-	3,347,000
3111009	Purchase of Office Equipment	1,450,000	-	1,450,000

4110403	Housing Loans to Civil Servants	40,263,559	12,000,000	28,263,559
<b>Sub-Total CP4-SP2</b>		<b>172,735,098</b>	<b>31,410,088</b>	<b>141,325,010</b>
<b>Sub-Total CP4</b>		<b>624,628,209</b>	<b>255,164,260</b>	<b>369,463,949</b>
<b>TOTAL RECURRENT</b>		<b>707,575,155</b>	<b>269,560,015</b>	<b>438,015,140</b>
			-	0
<b>VOTE 5122: COUNTY PUBLIC SERVICE BOARD</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July-December,2024)</b>	<b>Variance (Kshs.)</b>
<b>0723005110CP1</b>	<b>General Policy, Planning and Administration Services</b>			
<b>0722015110SP1</b>	<b>Administration and Support Services</b>			
2110101	Basic Salary	50,615,119	25,800,000	24,815,119
2110314	Annual Leave Allowance	318,430	-	318,430
2110314	Commuter Allowances	2,316,000	-	2,316,000
2210101	Electricity	60,000	-	60,000
2210102	Water and Sewerage Charges	60,000	-	60,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	150,000	-	150,000
2210202	Internet Connection	150,000	-	150,000
2210203	Courier & Postal Services	5,000	-	5,000
2210303	Daily Subsistence Allowance	2,000,000	-	2,000,000
2210301	Travel Cost (Airlines, Bus, Railway, Mileage Allowances, etc.)	1,720,000	-	1,720,000

2210302	Accommodation- Domestic Travel	1,377,854	-	1,377,854
2210502	Publishing and Printing Services	155,000	-	155,000
2210801	Catering services	1,200,000	1,144,024	55,976
2210910	Medical Insurance Cover	1,100,000	-	1,100,000
2211102	Supplies and Accessories for computers and printers	600,000	-	600,000
2211101	General Office Supplies (Paper Punch, Extension Cables, Conqueror, General Small Office Equipment)	1,050,000	842,990	207,010
2211103	Sanitary and Cleaning Materials	500,000	-	500,000
2211201	Refined Fuel and Lubricants for Transport	1,500,000	628,100	871,900
2220101	Maintenance Expenses - Motor Vehicles	600,000	-	600,000
2220904	Motor Vehicle Insurance Cover	300,000	-	300,000
3111002	Purchase of Computers, Printers and Other IT Equipment	500,000	449,000	51,000
3111001	Purchase Office Furniture & Fittings	280,000	-	280,000
<b>Sub-Total SP1</b>		<b>66,557,403</b>	<b>28,864,114</b>	<b>37,693,289</b>
<b>0722035110SP2</b>	<b>Policy Development Services</b>			
2211310	Contracted Professionals and consultancy services	500,000	-	500,000
<b>Sub-Total SP2</b>		<b>500,000</b>		
<b>Sub-Total CP1</b>		<b>67,057,403</b>	<b>28,864,114</b>	<b>37,693,289</b>

0722005110CP2	Personnel Sourcing, Management and Development Services			
0723015110SP1	Recruitment and Selection			
2210504	Advertising, Awareness and Publicity Campaigns	1,300,000	250,000	1,050,000
0723045110SP3	Capacity Development Services			
2210603	Membership Fees, Dues, & Subscription to Professional Bodies	300,000	-	300,000
2210711	Training Fee Allowances	800,000	746,700	53,300
Sub-Total CP2		2,400,000	996,700	1,403,300
TOTAL RECURRENT		69,457,403	29,860,814	39,096,589
			-	0
VOTE 5123: COUNTY ASSEMBLY SERVICE BOARD				
	Office of the Speaker Headquarters			
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July-December,2024)	Variance (Kshs.)
2210101	Electricity Expenses	130,000	50,000.00	80,000
2210102	Water and sewerage charges	70,000	35,000.00	35,000
2210301	Travel costs (airlines, bus, railway, mileage allowances,)	5,000,000	3,000,000.00	2,000,000
2210303	Daily Subsistence Allowance	10,000,000	7,657,600.00	2,342,400
2210401	Travel costs (airlines, bus, railway, mileage allowances,)	500,000	-	500,000

2210403	Daily Subsistence Allowance	1,500,000	-	1,500,000
2210602	Payments of Rents-Residential	900,000	-	900,000
2210801	Catering Services, (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	500,000.00	500,000
2211201	Refined Fuels and Lubricants for Transport	200,000	190,000.00	10,000
2211399	Other Operating Expenses	1,200,000	600,000.00	600,000
2710103	Gratuity	500,000	-	500,000
	<b>Net Expenditure Sub-Head</b>	<b>21,000,000</b>	<b>12,032,600.00</b>	<b>8,967,400</b>
201	<b>County Legislature Headquarters</b>			
2110105	Basic Salaries - County Assembly members	84,726,228	45,460,530.31	39,265,698
2110201	Basic Salaries - Contractual Employees	59,966,767	14,570,610.69	45,396,156
2110301	House Allowance	33,480,000	23,400,897.46	10,079,103
2110312	Responsibility Allowance	16,176,000	8,401,069.00	7,774,931
2110314	Transport Allowance (Car Maintenance & Extra Mileage)	37,231,166	11,901,150.00	25,330,016
2110328	Sitting Allowances (Committees)	45,052,800	30,899,452.00	14,153,348
2110405	Telephone Allowance	3,456,000	1,449,400.00	2,006,600
2120101	Employer Contribution to NSSF	3,787,225	1,000,000.00	2,787,225
2120199	Employer Contributions to Social Security Funds and Schemes (HL)	738,720		738,720
2210301	Travel costs (airlines, bus, railway, mileage allowances,)	30,000,000	23,776,800.00	6,223,200

2210303	Daily Subsistence Allowance	50,000,000	36,982,300.00	13,017,700
2210799	Training Expenses - Other (CASA Games)	10,000,000	6,071,191.00	3,928,809
2210801	Catering Services, (receptions), Accommodation, Gifts, Food and Drinks	15,000,000	12,026,100.00	2,973,900
2210802	Boards, Committees, Conferences and Seminars	15,000,000	12,639,200.00	2,360,800
2210901	Group Life Insurance including WIBA	1,000,000	601,000.00	399,000
2210910	Medical Insurance	22,000,000	3,239,732.00	18,760,268
2211016	Purchase of Uniforms and Clothing - CASA	2,500,000	2,249,900.00	250,100
2211325	Ward Office Expenses (Rent & other operating Expenses)	17,284,320	8,847,792.00	8,436,528
2620184	Contribution to Other County Assembly Associations (CAF, SOCATT, CASA, etc.)	8,300,000	2,800,000.00	5,500,000
<b>Net Expenditure of Sub-Head</b>		<b>455,699,226</b>	<b>246,317,124.46</b>	<b>209,382,102</b>
301	<b>Committee Services Headquarters</b>			
2210301	Travel Costs (airlines, bus, railway, mileage allowances,)	28,000,000	17,062,200.00	10,937,800
2210303	Daily Subsistence Allowance	52,000,000	31,072,900.00	20,927,100
2210401	Travel Costs (airlines, bus, railway, mileage allowances,)	16,000,000		16,000,000
2210403	Daily Subsistence Allowance	24,000,000		24,000,000

2210701	Travel, Accommodation, Tuition Fees, and Training Allowance	12,000,000	7,770,000.00	4,230,000
2210702	Remuneration of Instructors and Contract Based Training Services	8,000,000	6,194,540.00	1,805,460
<b>Net Expenditure of Sub-Head</b>		<b>140,000,000</b>	<b>62,099,640.00</b>	<b>77,900,360</b>
<b>401</b>	<b>County Assembly Service Board Headquarters</b>			
2210301	Travel costs (airlines, bus, railway, mileage allowances,)	5,184,000		5,184,000
2210303	Daily Subsistence Allowance	2,000,000	1,000,500.00	999,500
2210401	Travel costs (airlines, bus, railway, mileage allowances,)			-
2210403	Daily Subsistence Allowance	5,000,000	2,482,800.00	2,517,200
2210801	Catering Services, (receptions), Accommodation, Gifts, Food and Drinks	1,000,000		1,000,000
2210809	County Assembly Service Board Allowances	750,000		750,000
<b>Net Expenditure of Sub-Head</b>		<b>1,500,000</b>	<b>1,250,000.00</b>	<b>250,000</b>
<b>501</b>	<b>Office of the Clerk Headquarters</b>	<b>15,434,000</b>	<b>4,733,300.00</b>	<b>10,700,700</b>
2110112	Basic Salaries - County Assembly			
2110200	Basic Salaries - Temporary staff	90,619,200	37,920,550.00	52,698,650
2110301	House Allowance	20,407,965	13,650,600.00	6,757,365
2110302	Honoraria	21,660,000	20,879,000.00	781,000
2110303	Acting Allowance	1,197,997		1,197,997
2110310	Top up Allowance	865,920		865,920

2110312	Responsibility Allowance	1,000,000		1,000,000
2110313	Entertainment Allowance	1,500,000		1,500,000
2110314	Transport Allowance	780,000		780,000
2110315	Extraneous Allowance	9,108,000	5,329,711.54	3,778,288
2110317	Domestic Allowance	720,000		720,000
2110318	Non-Practicing Allowance	187,200		187,200
2110320	Leave Allowance	920,000		920,000
2110399	Disability Assistant Allowance	4,551,600	1,850,450.00	2,701,150
2110403	Refund of Medical Expenses-Ex-Gratia	240,000		240,000
2110405	Telephone Allowance	250,000		250,000
2120101	Employer Contributions to NSSF	1,932,000	1,000,000.00	932,000
2120199	Employer Contributions to Housing Levy	1,114,560		1,114,560
2120301	Employer Contributions to Private Social Security Funds and Schemes	1,868,157		1,868,157
2210101	Electricity Expenses	17,048,280	10,750,000.00	6,298,280
2210102	Water and Sewerage Charges	900,000	440,000.00	460,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	250,008.00	249,992
2210202	Internet Connections	150,000		150,000
2210203	Courier and Postal services	750,000	300,000.00	450,000
2210301	Travel costs (airlines, bus, railway, mileage allowances,)	240,000		240,000
2210303	Daily Subsistence Allowance	15,000,000	10,612,500.00	4,387,500

2210401	Travel costs (airlines, bus, railway, mileage allowances,)	27,000,000	16,334,900.00	10,665,100
2210403	Daily Subsistence Allowance	2,500,000		2,500,000
2210502	Publishing and Printing Services	7,500,000		7,500,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	500,000	400,000.00	100,000
2210504	Advertising, Awareness and Publicity campaigns	100,000		100,000
2210505	Trade shows and exhibitions	500,000	250,000.00	250,000
2210701	Travel, Accommodation, Tuition Fees, and Training Allowance	416,000		416,000
2210702	Remuneration of Instructors and Contract Based Training Services	2,500,000	447,740.00	2,052,260
2210711	Tuition Fees	3,000,000	1,740,762.00	1,259,238
2210799	Other Training Expenses	1,500,000		1,500,000
2210801	Catering Services, (receptions), Accommodation, Gifts, Food and Drinks			-
2210802	Boards, Committees, Conferences and Seminars	1,500,000		1,500,000
2210901	Staff Group Life Insurance/WIBA	7,500,000	4,400,350.00	3,099,650
2210904	Motor Vehicles, Office Equipment and Machinery Insurance	7,000,000	6,534,260.00	465,740
2210910	Medical Insurance including Personal Accident	1,000,000	500,000.00	500,000

2211011	Purchase/Production of Photographic/Audiovisual Materials	1,000,000		1,000,000
2211016	Purchase of Uniforms and Clothing - Staff	11,000,000	5,499,990.00	5,500,010
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	500,000		500,000
2211103	Sanitary and Cleaning Materials Supplies and Services	1,500,000	999,900.00	500,100
2211201	Refined fuel and Lubricants for transport	2,000,000	1,951,179.00	48,821
2211204	Other Fuels	1,000,000	500,000.00	500,000
2211301	Bank Charges	1,500,000	1,480,000.00	20,000
2211305	Contracted Guards and Cleaning Services	500,000	245,066.00	254,934
2211306	Subscriptions to Professional Bodies	200,000		200,000
2211308	Legal Dues/fees, Arbitration and Compensation Payments	6,000,000	4,036,800.00	1,963,200
2211310	Contracted Professional Services	200,000		200,000
2211320	Larvlac Support	6,000,000	4,000,000.00	2,000,000
2211322	Binding of Records	5,000,000	2,500,000.00	2,500,000
2211399	Other Operating Expenses	500,000		500,000
2220101	Routine Maintenance Expenses - Motor Vehicles	100,000		100,000
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	1,200,000	600,000.00	600,000
2220202	Maintenance of Office Furniture & Equipment	2,000,000	918,054.00	1,081,946

2220210	Maintenance of Computers, Software and Networks	500,000		500,000
2220211	Maintenance of Police and Security Equipment	500,000		500,000
2220212	Maintenance of Communication Equipment	500,000		500,000
2810199	Budget Reserves for Pending Bills	500,000		500,000
3110701	Purchase of Motor Vehicles	500,000		500,000
3111108	Purchase of Police and Security Equipment	10,000,000	8,495,515.00	1,504,485
3111111	Purchase of ICT Networking and Communication Equipment	20,000,000		20,000,000
3111112	Purchase of Software	300,000		300,000
4110202	Fringe Benefit Tax	500,000		500,000
4110403	Housing Loans to Public Servants	500,000		500,000
<b>Net Expenditure of Sub-Head</b>		5,000,000		5,000,000
<b>TOTAL RECURRENT</b>		60,000,000		60,000,000
		<b>395,026,879</b>	<b>164,817,335.54</b>	<b>230,209,543</b>
		<b>1,027,160,105</b>	<b>490,000,000.00</b>	<b>537,160,105</b>
<b>VOTE 5124: HOMA BAY MUNICIPAL BOARD</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July-December,2024)</b>	<b>Variance (Kshs.)</b>
<b>109005110</b>	<b>CP9: Policy, Planning and Administrative Services</b>			

<b>109025110</b>	<b>SP2: Personnel Remuneration and Development Services</b>			
2110101	Basic Salaries- Civil Services	22,405,272	10,600,000	11,805,272
2110202	Casual Wages	540,000	-	540,000
<b>CSP2: Sub - Total</b>		<b>22,945,272</b>	<b>10,600,000</b>	<b>12,345,272</b>
<b>0109035110</b>	<b>SP3: Financial Management Services</b>		-	<b>0</b>
2210101	Electricity	96,000	-	96,000
2210102	Water and Sewerage Charges	84,000	-	84,000
2210201	Telephone, Telex, Mobile Phone Services	20,000	-	20,000
2210202	Internet Connection	84,000	-	84,000
2210301	Travel Costs (airline, Bus, Railways, mileage allowance etc.)	700,950	-	700,950
2210302	Accommodation- Domestic Travel	150,000	-	150,000
2210303	Daily Subsistence Allowance	1,567,182	-	1,567,182
2210309	Field Allowance	336,975	-	336,975
2210502	Publishing and printing services	45,000	-	45,000
2210504	Advertising, Awareness and Publicity Campaigns	251,700	-	251,700
2210711	Tuition fees	98,184	-	98,184
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	160,200	-	160,200
2210809	Board Sitting Allowances	700,000	-	700,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	453,657	-	453,657

2211102	Supply of Accessories for computers and printers	532,228	-	532,228
2211103	Sanitary and Cleaning Materials, Supplies and Services	82,263	-	82,263
2211299	Refined fuels and Lubricants	175,000	-	175,000
3111001	Purchase of Office Furniture and Fittings	343,880	-	343,880
3111002	Purchase of Computers, Printers and Other IT Equipment	930,200	-	930,200
<b>CSP3: Sub- Total</b>		<b>6,811,419</b>	<b>0</b>	<b>6,811,419</b>
<b>CP9 Sub- Total</b>		<b>29,756,691</b>	<b>10,600,000</b>	<b>19,156,691</b>
<b>TOTAL RECURRENT</b>		<b>29,756,691</b>	<b>10,600,000</b>	<b>19,156,691</b>
<b>VOTE 5125: OFFICE OF THE DEPUTY GOVERNOR AND DEPARTMENT OF AGRICULTURE AND LIVESTOCK</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July- December,2024)</b>	<b>Variance (Kshs.)</b>
<b>112005110</b>	<b>P12; POLICY PLANNING, GENERAL ADMIN AND SUPPORT SERVICES</b>			
<b>112025110</b>	<b>SP2; General Administration and Support Services</b>			
2110101	Basic Salary	190,553,525	92,000,000	98,553,525
	<b>Sub Total</b>	<b>190,553,525</b>	<b>92,000,000</b>	<b>98,553,525</b>
	<b>AGRICULTURE DIVISION</b>			
2210101	Electricity	70,000	-	70,000
2210102	Water & Sewerage Charges	20,000	-	20,000

2210201	Telephone, Telex, Facsimile and Mobile Phone Services	5,000	-	5,000
2210202	Internet Connections	20,000	-	20,000
2210203	Courier and Postal Services	5,000	-	5,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	550,000	-	550,000
2210302	Accommodation - Domestic Travel	1,200,000	821,300	378,700
2210303	Daily Subsistence Allowance	2,425,400	-	2,425,400
2210502	Publishing and Printing Services	40,000	-	40,000
2210504	Advertising, awareness and publicity campaigns	200,000	-	200,000
2210505	Trade Shows and Exhibitions	300,000	-	300,000
2210604	Hire of Transport, Equipment	25,000	-	25,000
2210701	Travel Allowance	500,000	-	500,000
2210704	Hire of Training Facilities and Equipment	50,000	-	50,000
2210710	Accommodation-allowance	505,000	-	505,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	50,000	-	50,000
2210802	Boards, Committees, Conferences and Seminars	100,000	-	100,000
2210809	Board Allowance	20,000	-	20,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	775,000	769,300	5,700

2211102	Supplies and Accessories for Computers and Printers	100,000	-	100,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	-	100,000
2211201	Refined Fuels and Lubricants for Transport	1,594,218	-	1,594,218
2210502	Motor Vehicle Insurance	300,000	300,000	0
2211301	Bank Service Commission and Charges	20,000	-	20,000
2211310	Contracted Professional Services	100,000	-	100,000
2220101	Maintenance Expenses - Motor Vehicles and Cycles	670,000	489,584	180,416
2220201	Maintenance of plant, machinery and equipment	500,000	367,450	132,550
2220202	Maintenance of office Furniture and Equipment	75,000	-	75,000
2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	-	50,000
2220210	Maintenance Computers, Software and Networks	100,000	-	100,000
3111001	Purchase of Office Furniture and Fittings	500,000	-	500,000
3111002	Purchase of Computers, Printers and other IT Equipment	510,000	500,000	10,000
	<b>Sub Total</b>	<b>11,479,618</b>	<b>3,247,634</b>	<b>8,231,984</b>
	<b>LIVESTOCK DIVISION</b>			
2210101	Electricity	30,000	-	30,000
2210102	Water & Sewerage Charges	20,000	-	20,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	5,000	-	5,000

2210202	Internet Connections	5,000	-	5,000
2210203	Courier and Postal Services	5,000	-	5,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	-	300,000
2210302	Accommodation - Domestic Travel	900,000	-	900,000
2210303	Daily Subsistence Allowance	1,950,000	-	1,950,000
2210502	Publishing and Printing Services	5,000	-	5,000
2210503	Subscriptions to Newspapers, Magazines and Periodical	5,000	-	5,000
2210504	Advertising, awareness and publicity campaigns	100,000	-	100,000
2210604	Hire of transport	20,000	-	20,000
2210701	Travel Allowance	500,000	-	500,000
2210702	Remuneration of Instructors and Contract Based Training Services	2,000	-	2,000
2210704	Hire of Equipment, training facility, Plant and Machinery	5,000	-	5,000
2210710	Accommodation-allowance	500,000	-	500,000
2210801	Catering services, receptions, accommodation, seminars	165,150	-	165,150
2211007	Purchase of Agriculture Materials and Veterinary Equipment	200,000	-	200,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	350,000	350,000	0

2211102	Supplies and Accessories for Computers and Printers	100,000	-	100,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	75,000	-	75,000
2211201	Refined Fuels and Lubricants for Transport	1,400,000	1,160,000	240,000
2210502	Motor Vehicle Insurance	20,000	20,000	0
2211301	Bank Service Commission and Charges	35,000	-	35,000
2220101	Maintenance Expenses - Motor Vehicles and Cycles	970,000	832,092	137,908
2220202	Maintenance of office Furniture and Equipment	50,000	-	50,000
2220205	Maintenance of Buildings and Stations -- Non-Residential	80,000	-	80,000
2220210	Maintenance Computers, Software and Networks	50,000	-	50,000
3111001	Purchase of Office Furniture and Fittings	350,000	-	350,000
3111002	Purchase of Computers, Printers and other IT Equipment	250,000	-	250,000
	<b>Sub Total</b>	<b>8,447,150</b>	<b>2,362,092</b>	<b>6,085,058</b>
	<b>Total P12 Estimates</b>	<b>210,480,293</b>	<b>97,609,726</b>	<b>112,870,567</b>
	<b>TOTAL RECURRENT</b>	<b>210,480,293</b>	<b>97,609,726</b>	<b>112,870,567</b>
<b>DEPARTMENT OF GENDER EQUALITY AND INCLUSIVITY, YOUTH, SPORTS, TALENT DEVELOPMENT, CULTURAL HERITAGE AND SOCIAL SERVICES</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July-December,2024)</b>	<b>Variance (Kshs.)</b>

<b>313005110</b>	<b>CP13: Policy, Planning and Administrative Services</b>			
<b>313015110</b>	<b>SP1 Policy and plans development services</b>			
2211310	Contracted Professional Services	<b>150,000</b>	-	150,000
<b>313025110</b>	<b>SP2 Remuneration and welfare support services</b>			
2110101	Basic Salaries - Civil Services	<b>83,952,751</b>	39,500,000	44,452,751
<b>313035110</b>	<b>SP3 Administrative support services</b>			
2210101	Electricity Expenses	400,266	-	400,266
2210102	Water and Sewerage charges	582,800	-	582,800
2210106	Utilities, Supplies- Other (Audited Pending Bills)	561,750	-	561,750
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	150,000	-	150,000
2210202	Internet Connections	200,000	-	200,000
2210203	Courier & Postal Services	52,000	-	52,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	52,000	1,948,000
2210302	Accommodation - Domestic Travel	2,000,000	-	2,000,000
2210303	Daily Subsistence Allowances	7,000,000	-	7,000,000
2210503	Subscription to Newspapers, Magazines and Periodicals	100,000	-	100,000
2210504	Advertising, Awareness and Publicity Campaigns	500,000	-	500,000
2210701	Travel Allowance	1,400,000	-	1,400,000

2210704	Hire of training Facility	400,000	-	400,000
2210712	Trainee Allowance	1,000,000	-	1,000,000
2210801	Catering Services, Receptions	720,000	73,868	646,132
2210904	Motor Vehicle Insurance	350,000	-	350,000
2211016	Purchase of Uniforms and Clothing	1,000,000	-	1,000,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	3,000,000	2,504,525	495,475
2211102	Supplies and Accessories for Computers and Printers	50,000	-	50,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	2,000,000	-	2,000,000
2211201	Refined Fuels & Lubricants for Transport	2,500,000	-	2,500,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	-	150,000
2211399	Other operating expenses	3,000,000	-	3,000,000
2211399	Governor's Cup	28,000,000	19,000,000	9,000,000
2211399	Other sporting events (Talanta Hela, KICOSCA, KYISA)	7,000,000	-	7,000,000
2220101	Maintenance Expenses - Motor Vehicles	2,000,000	1,150,600	849,400
2220202	Maintenance of Office Equipment and Furniture	200,000	-	200,000
2220210	Maintenance of Computers, Software, and Networks	400,000	-	400,000

3111001	Purchase of Office Furniture and Fittings	2,500,000	1,101,000	1,399,000
3111002	Purchase of Computers, Printers and other IT Equipment	400,000	-	400,000
	<b>CP13 Sub-Total</b>	<b>153,719,567</b>	<b>63,381,993</b>	<b>90,337,574</b>
	<b>TOTAL RECURRENT</b>	<b>153,719,567</b>	<b>63,381,993</b>	<b>90,337,574</b>
<b>VOTE: 5127: DEPARTMENT OF ROADS, PUBLIC WORKS, TRANSPORT AND INFRASTRUCTURE</b>				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July-December,2024)	Variance (Kshs.)
<b>021009005110 CP1: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES</b>				
<b>021009015110 SP 1: Remuneration and Staff Welfare Support Services</b>				
2110101	Basic Salaries	90,293,928	59,000,000	31,293,928
2110202	Contractual Employees	6,396,348	-	6,396,348
2110301	House Allowance	17,884,764	-	17,884,764
2110314	Leave Allowance	13,544,400	-	13,544,400
2110320	Commuter/Transport Allowance	1,222,212	-	1,222,212
2120103	Employer Contribution to Staff Pensions Scheme	1,200,000	-	1,200,000
<b>SP 1 Subtotal</b>		<b>130,541,652</b>	<b>59,000,000</b>	<b>71,541,652</b>

<b>021009025110 SP 2: Administration Support and Staff Capacity Development Services</b>				
2210101	Electricity	180,000	-	180,000
2210102	Water and Sewerage Charges	60,000	-	60,000
2210103	Gas expenses	18,000	-	18,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	12,000	-	12,000
2210202	Internet Connections	120,000	-	120,000
2210203	Courier & Postal Services	28,509	-	28,509
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	715,521	-	715,521
2210302	Accommodation -Domestic travel	1,000,000	-	1,000,000
2210303	Daily Subsistence Allowance	3,240,000	-	3,240,000
2210401	Travel Costs (airlines, bus, railway, etc.)	100,000	-	100,000
2210402	Accommodation - Foreign travel	100,000	-	100,000
2210502	Publishing & Printing Services	164,227	-	164,227
2210503	Subscriptions to Newspapers, Magazines and Periodicals	6,000	-	6,000
2210504	Advertising, Awareness and Publicity Campaigns	485,472	-	485,472

2210701	Transport Reimbursement/Travel Allowance	50,000	-	50,000
2210799	Training expenses	250,000	-	250,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	99,700	-	99,700
2210904	Motor vehicle insurance	1,120,000	600,000	520,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc	478,050	-	478,050
2211102	Supplies and Accessories for Computers and Printers	249,500	-	249,500
2211103	Sanitary and Cleaning Materials, Supplies and Services	33,350	-	33,350
2211201	Refined fuels and Lubricants	50,000	-	50,000
2211299	Fuel Oil and Lubricants - Othe	6,000,000	-	6,000,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	-	300,000
2211310	Contracted Professional Services - Training fees	200,000	-	200,000
2220101	Maintenance Expenses - Motor Vehicles	1,509,323	-	1,509,323
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	8,000,000	-	8,000,000
2220202	Maintenance of Office Furniture and Equipment-Exchequer (GOK)	45,384	-	45,384

2220210	Maintenance of Computers, Software, and Networks	100,000	-	100,000
3111001	Purchase of Office Furniture and Fittings	615,002	-	615,002
3111002	Purchase of Computers, printers and other IT equipment	600,000	-	600,000
	<b>SP 2 Subtotal</b>	<b>25,930,038</b>	<b>600,000</b>	<b>25,330,038</b>
<b>021009035110 SP 3: Policy Planning and Field Services</b>				
2210701	Travel allowance	130,000	-	130,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks - Lunch	110,000	-	110,000
2210704	Hire of Training Facilities and Equipment - Hall hire	11,000	-	11,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services - Airtime	3,000	-	3,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc) - Stationery	34,500	-	34,500
2211102	Supplies and Accessories for Computers and Printers (Toners)	25,000	-	25,000
2211310	Contracted Professional Services	300,000	-	300,000
	<b>SP 3 Subtotal</b>	<b>613,500</b>	<b>0</b>	<b>613,500</b>
<b>021009045110 SP 4: Monitoring, Evaluation, Learning and Report Development Services</b>				
2210301	Travel Costs (airlines, bus, railway, etc.)	300,000	-	300,000
	<b>SP 4 Sub total</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>
	<b>TOTAL RECURRENT</b>	<b>157,385,190</b>	<b>59,600,000</b>	<b>97,785,190</b>

VOTE 5128: DEPARTMENT OF BLUE ECONOMY, FISHERIES, MINING AND DIGITAL ECONOMY				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
119005110	CP19: General Administration, Planning and Support Services			
119015110	SP1: Policy Development Services			
119025110	SP2: Personnel Renumeration and Welfare Services			
2110101	Basic Salaries - Civil Service	76,286,892	36,500,000	39,786,892
119035110	SP3: Administrative Support Services		-	0
2210101	Electricity	180,000	-	180,000
2210102	Water and Sewerage Charges	96,000	-	96,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	150,000	-	150,000
2210202	Internet Connections	78,000	-	78,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000	-	700,000
2210302	Accommodation - Domestic Travel	800,000	-	800,000
2210303	Daily Subsistence Allowance	650,000	-	650,000

2210502	Printing and Publishing	0	-	0
2210504	Advertising, Awareness and Publicity Campaigns	197,000	-	197,000
2210505	Trade Shows and Exhibitions	500,000	254,500	245,500
2210606	Hire of Equipment, plant and Machinery	50,000	-	50,000
2210701	Travel Allowance	500,000	-	500,000
2210704	Hire of Training Facilities and Equipment	40,000	-	40,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	-	250,000
2210802	Boards, Meetings, Conference, Seminars	200,000	-	200,000
2210904	Motor Vehicle Insurance	300,000	-	300,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment	200,000	-	200,000
2211102	Supplies and accessories for computers and printers	200,000	-	200,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	48,000	-	48,000
2211201	Refined Fuels and Lubricants for Transport	1,900,000	1,400,000	500,000
2211310	Contracted Professional Services	300,000	-	300,000
2220101	Maintenance Expenses - Motor Vehicles	2,100,000	739,675	1,360,325
2220205	Maintenance of buildings and stations-Non residential	100,000	-	100,000
2220210	Maintenance of Computers, Software, and Networks	40,000	-	40,000

2630101	Current transfers (BMUs)/BMUS ELECTIONS	5,000,000	-	5,000,000
3111001	Purchase of Office Furniture and Fittings	32,925	-	32,925
<b>Total Recurrent Expenditure</b>		<b>90,898,817</b>	<b>38,894,175</b>	<b>52,004,642</b>
<b>VOTE 5129: DEPARTMENT OF EDUCATION, HUMAN CAPITAL DEVELOPMENT AND VOCATIONAL TRAINING</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July- December,2024)</b>	<b>Variance (Kshs.)</b>
<b>506005110</b>	<b>P6 General Administration and Quality Services</b>		-	0
<b>506015110</b>	<b>SP1 General Administration Services</b>		-	0
2210101	Electricity	84,000	-	84,000
2210102	Water and sewerage charges	72,000	-	72,000
2210201	Telephone, Telex, Fax, Mobile phones services	256,000	-	256,000
2210202	Internet Connections and Subscriptions	60,000	-	60,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,900,000	1,890,400	1,009,600
2210302	Accommodation -Domestic Travel	2,160,000	-	2,160,000
2210303	Daily Subsistence Allowance	9,524,800	-	9,524,800
2210503	Subscription to Newspapers	20,800	-	20,800
2210504	Advertising, Awareness and Publicity Campaigns	200,000	-	200,000
2210704	Hire of Training Facilities and Equipment	960,000	-	960,000
2210799	Training Expenses - Other	2,502,000	-	2,502,000

2210801	Catering Services (Receptions, etc.)	600,000	-	600,000
2211006	Purchase of workshop tools, spares and small equipment	3,500,000	1,950,340	1,549,660
2211101	General Office Supplies (papers, pencils, forms etc.)	4,126,000	3,146,708	979,292
2211103	Sanitary & Cleaning Materials	240,000	-	240,000
2211201	Refined fuels and lubricants for transport	3,200,000	500,000	2,700,000
2211301	Bank Charges	44,268	-	44,268
2211310	Contracted Professional Services (Consultancy)	1,100,000	270,000	830,000
2220101	Maintenance Expenses - Motor Vehicles	600,000	420,000	180,000
2220210	Maintenance of Computers, Software & Printers	248,000	-	248,000
3111001	Purchase of Office Furniture & Fittings	240,000	-	240,000
<b>SP1: Sub - Total</b>		<b>32,637,868</b>	<b>8,177,448</b>	<b>24,460,420</b>
<b>506025110</b>	<b>SP2 Human Resources Management Services</b>			
2110101	Basic Salary - Civil Service	984,173,791	448,000,000	536,173,791
<b>SP2: Sub - Total</b>		<b>984,173,791</b>	<b>448,000,000</b>	<b>536,173,791</b>
<b>P6: Sub - Total</b>		<b>1,016,811,659</b>	<b>456,177,448</b>	<b>560,634,211</b>
<b>507005110</b>	<b>P7 EYE Services</b>			
<b>507015110</b>	<b>SP1 EYE Teaching and Learning Material Services</b>			
2211009	Education and Library supplies	13,290,000	-	13,290,000
<b>SP1: Sub - Total</b>		<b>13,290,000</b>	<b>0</b>	<b>13,290,000</b>

<b>P7: Sub - Total</b>		<b>13,290,000</b>	<b>0</b>	<b>13,290,000</b>
<b>508005110</b>	<b>P8 Human Capital Development and Vocational Training Services</b>			
<b>508035110</b>	<b>SP3 Bursary and Scholarship Services</b>			
2649999	Scholarships and Other Educational Benefits	215,000,000	94,000,000	121,000,000
<b>SP3: Sub - Total</b>		<b>215,000,000</b>	<b>94,000,000</b>	<b>121,000,000</b>
<b>508045110</b>	<b>SP4 Skills Development and Exhibition Shows Services</b>			
2210505	Trade shows and exhibitions	1,200,000	-	1,200,000
<b>SP4: Sub - Total</b>		<b>1,200,000</b>	<b>0</b>	<b>1,200,000</b>
<b>P8: Sub - Total</b>		<b>216,200,000</b>	<b>94,000,000</b>	<b>122,200,000</b>
	<b>TOTAL RECURRENT</b>	<b>1,246,301,659</b>	<b>550,177,448</b>	<b>696,124,211</b>
<b>VOTE 5130: PUBLIC HEALTH AND MEDICAL SERVICES</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July-December,2024)</b>	<b>Variance (Kshs.)</b>
<b>0405005110 P5 POLICY PLANNING AND ADMINISTRATION</b>				
<b>0405015110 SP1 Policy, Planning and Monitoring Services</b>				
2210201	Telephone, telex, facsimile and mobile phone services	800,000	-	800,000
2210303	Daily Subsistence Allowances	5,200,000	-	5,200,000
2210301	Travel costs (Airlines, Bus, Railway, Mileage Allowance)	3,000,000	800,000	2,200,000
2210402	Accommodation	3,500,000	-	3,500,000
2210801	Catering Service	600,000	171,600	428,400

2210802	Boards, Meetings, Conference, Seminars	1,000,000	-	1,000,000
2211102	Supplies and Accessories for computers and printers	40,000	-	40,000
3111001	Purchase of Furniture and fittings	1,000,000	498,450	501,550
3111002	Purchase of Laptops and computers	2,000,000	300,000	1,700,000
<b>SP1: Sub - Total</b>		<b>17,140,000</b>	<b>1,770,050</b>	<b>15,369,950</b>
<b>0405025110 SP2 Administrative Support Service</b>			-	0
2110101	Basic Salaries	2,232,779,733	1,216,008,119	1,016,771,614
2210101	Electricity	3,400,000	-	3,400,000
2210102	Water and sewerage charges	2,500,000	-	2,500,000
2210203	Courier and postal services	12,720	-	12,720
2210502	Publishing and Printing Services	1,000,000	-	1,000,000
2210504	Advertising, Awareness & Publicity Campaigns	500,000	-	500,000
2211201	Refined Fuels and Lubricants for Transport	6,000,000	1,500,000	4,500,000
2211101	General Office Supplies (papers, pencils, forms, etc)	6,000,000	1,985,778	4,014,222
2211310	Contracted Professional Services (Guards and Cleaning Services)	5,000,000	3,965,000	1,035,000
2220101	Maintenance of Motor Vehicles	4,000,000	1,742,344	2,257,656
2220201	Maintenance of Machinery & Equipment	1,875,000	-	1,875,000
2210904	Motor Vehicle Insurance	1,000,000	280,000	720,000
<b>SP2: Sub - Total</b>		<b>2,264,067,453</b>	<b>1,225,481,241</b>	<b>1,038,586,212</b>
<b>P5: Sub - Total</b>		<b>2,281,207,453</b>	<b>1,227,251,291</b>	<b>1,053,956,162</b>

<b>0406005110 P6 PREVENTIVE AND PROMOTIVE HEALTH SERVICES</b>				
<b>0406015110 SP1 Community health services</b>				
2640503	Other Grants (Field Allowance - CHP Stipends)	88,620,000	52,491,880	36,128,120
2211004	Fungicides, Insecticides & Sprays	1,000,000	183,280	816,720
<b>SP1: Sub - Total</b>		<b>89,620,000</b>	<b>52,675,160</b>	<b>36,944,840</b>
<b>0406025110 SP2 Disease control services</b>			-	0
2210799	Training Expenses (Other)	6,000,000	426,900	5,573,100
<b>SP2: Sub - Total</b>		<b>6,000,000</b>	<b>426,900</b>	<b>5,573,100</b>
<b>0406035110 SP3 Facility infrastructure improvement services</b>				
2640504	Facilities Improvement Fund	100,000,000	-	100,000,000
<b>SP3: Sub - Total</b>		<b>100,000,000</b>	<b>0</b>	<b>100,000,000</b>
<b>P6: Sub - Total</b>		<b>195,620,000</b>	<b>53,102,060</b>	<b>142,517,940</b>
<b>0407005110 P7 CURATIVE AND REHABILITATIVE SERVICES</b>				
<b>0407015110 SP1 Routine medical health services</b>				
2211001	Medical Drugs	50,000,000	17,897,624	32,102,376
2211021	Bedding and linen	5,000,000	-	5,000,000
2211002	Dressings and other non-pharmaceutical medical items	19,005,186	4,636,400	14,368,786
2211008	Laboratory materials, supplies and small equipment	15,000,000	11,581,735	3,418,265
2640503	Capita Transfer - DANIDA (Conditional support)	21,885,750	628,500	21,257,250
<b>SP1: Sub - Total</b>		<b>110,890,936</b>	<b>34,744,259</b>	<b>76,146,677</b>
<b>0407025110 SP2 Medical emergency response services</b>				
2810205	Emergency Fund - Epidemics, Diseases, outbreak Control	4,000,000	574,000	3,426,000
<b>SP2: Sub - Total</b>		<b>4,000,000</b>	<b>574,000</b>	<b>3,426,000</b>

<b>P7: Sub - Total</b>		<b>114,890,936</b>	<b>35,318,259</b>	<b>79,572,677</b>
<b>0408005110 P8 Research and development services</b>				
<b>0408015110 SP1 Research and surveillance services</b>				
2210709	Research Allowance	2,000,000	-	2,000,000
<b>SP1: Sub - Total</b>		<b>2,000,000</b>	<b>0</b>	<b>2,000,000</b>
<b>0408025110 SP2 Capacity development services</b>			-	0
2640102	Scholarship and short courses benefits	1,000,000	-	1,000,000
<b>SP2: Sub - Total</b>		<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>
<b>P8: Sub - Total</b>		<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>
	<b>TOTAL RECURRENT</b>	<b>2,594,718,389</b>	<b>1,315,671,610</b>	<b>1,279,046,779</b>
<b>VOTE 5131: DEPARTMENT OF LANDS, HOUSING, URBAN DEVELOPMENT AND PHYSICAL PLANNING</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July-December,2024)</b>	<b>Variance (Kshs.)</b>
<b>118005110</b>	<b>CP18: General Administration Services</b>			
<b>118015110</b>	<b>SP1: General Administrative Support Services</b>			
2110101	Basic Salaries - Civil Service	69,308,719	31,000,000	38,308,719
<b>SP1: Sub - Total</b>		<b>69,308,719</b>	<b>31,000,000</b>	<b>38,308,719</b>
<b>118025110</b>	<b>SP2: Operations and Maintenance Services</b>			
2210101	Electricity	360,000	-	360,000
2210102	Water and Sewerage Charges	156,000	-	156,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	780,000	-	780,000
2210202	Internet Connections	437,500	-	437,500
2210203	Courier & Postal Services	36,000	-	36,000

2210205	Satellite Access Services	24,000	-	24,000
2210399	Domestic Travel and Subs. – Others	2,579,000	-	2,579,000
2210706	Book Allowance	20,900	-	20,900
2210711	Tuition Fees Allowance	140,000	-	140,000
2210712	Trainee Allowance	268,800	-	268,800
2210809	Board Allowance	70,000	-	70,000
2210899	Hospitality Supplies - other (	321,100	-	321,100
2210904	Motor Vehicle Insurance	450,000	-	450,000
2211016	Purchase of Uniforms and Clothing - Staff	70,000	-	70,000
2211031	Specialised Materials – Other	31,000	-	31,000
2211102	Supplies and Accessories for Computers and Printers	20,000	-	20,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	182,100	-	182,100
2211199	Office and General Supplies -	1,650,372	281,000	1,369,372
2211201	Refined Fuels and Lubricants for Transport	1,546,851	300,060	1,246,791
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	63,000	-	63,000
2211322	Binding of Records	74,000	-	74,000
2211327	Payment of Duty	110,000	-	110,000
2211399	Other Operating Expenses – Oth	100,000	-	100,000
2220101	Maintenance Expenses - Motor Vehicles	1,020,000	571,330	448,670

2220299	Routine Maintenance - Other As	264,000	-	264,000
<b>SP2: Sub - Total</b>		<b>10,774,623</b>	<b>1,152,390</b>	<b>9,622,233</b>
<b>118035110</b>	<b>SP3: General Office Infrastructure Development Services</b>		-	0
3111001	Purchase of Office Furniture and Fittings	408,000	-	408,000
3111002	Purchase of Computers, Printers and other IT Equipment	1,500,000	1,384,250	115,750
3111003	Purchase of Air conditioners, Fans and Heating Appliances	80,000	-	80,000
3111009	Purchase of other office equipment	200,000	-	200,000
3111114	Purchase of Survey Equipment	42,000	-	42,000
<b>SP3: Sub - Total</b>		<b>2,230,000</b>	<b>1,384,250</b>	<b>845,750</b>
	<b>CP18 Sub-Total</b>	<b>82,313,342</b>	<b>33,536,640</b>	<b>48,776,702</b>
	<b>TOTAL RECURRENT</b>	<b>82,313,342</b>	<b>33,536,640</b>	<b>48,776,702</b>
<b>VOTE 5132: DEPARTMENT OF TRADE, INDUSTRY, TOURISM, COOPERATIVE DEVELOPMENT AND MARKETING</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July-December,2024)</b>	<b>Variance (Kshs.)</b>
<b>313005110</b>	<b>CP13: Policy, Planning and Administrative Services</b>		-	0
<b>313015110</b>	<b>SP1 Policy and plans development services</b>		-	0
2211310	Contracted Professional Services	1,000,000	-	1,000,000
<b>SP1: Sub - Total</b>		<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>
<b>313025110</b>	<b>SP2 Remuneration and welfare support services</b>		-	0

2110101	Basic Salaries	152,867,754	70,000,000	82,867,754
<b>SP2: Sub - Total</b>		<b>152,867,754</b>	<b>70,000,000</b>	<b>82,867,754</b>
<b>313035110</b>	<b>SP3 Administrative support services</b>		-	0
2210101	Electricity	100,000	-	100,000
2210102	Water & Sewerage Charges	100,000	-	100,000
2210202	Internet Connections	75,400	-	75,400
2210303	Daily Subsistence Allowance	3,450,000	-	3,450,000
2210504	Advertising, awareness and publicity campaigns	100,000	-	100,000
2210701	Travel Allowance	2,000,000	-	2,000,000
2210802	Boards, Committees, Conferences and Seminars	150,000	-	150,000
2211101	General Office Supplies (papers, pencils, small office equipment)	800,000	-	800,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	150,000	-	150,000
2211201	Refined Fuels and Lubricants for Transport	700,000	-	700,000
3111002	Purchase of Computers and Printers	746,138	-	746,138
2220101	Maintenance Expenses - Motor Vehicles and Cycles	400,000	-	400,000
2220205	Maintenance of Buildings and Stations - Non-Residential	300,000	-	300,000
2630101	Current Grants to Semi-Autonomous Government Agencies ( <b>Liquor Fund</b> )	1,500,000	375,000	1,125,000
2210700	Training Expenses	300,000	-	300,000
3111001	Purchase of Office Furniture and Fittings	520,000	-	520,000

<b>SP3: Sub - Total</b>		<b>11,391,538</b>	<b>375,000</b>	<b>11,016,538</b>
	<b>CP13 Sub-Total</b>	<b>165,259,292</b>	<b>70,375,000</b>	<b>94,884,292</b>
	<b>TOTAL RECURRENT</b>	<b>165,259,292</b>	<b>70,375,000</b>	<b>94,884,292</b>
<b>VOTE 5133: DEPARTMENT OF WATER, SANITATION, IRRIGATION, ENVIRONMENT, ENERGY AND CLIMATE CHANGE</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July-December,2024)</b>	<b>Variance (Kshs.)</b>
<b>1011005110 P10</b>	<b>GENERAL ADMINISTRATIVE SERVICES (WATER)</b>			
<b>1011015110 SP1</b>	<b>Administrative Support Services</b>			
2110101	Basic Salaries	127,352,400	78,000,000	49,352,400
2110202	Casual labour-other	40,644,000	-	40,644,000
2110301	House Allowance	23,174,400	-	23,174,400
2110314	Commuter Allowance	15,550,200	-	15,550,200
2110320	Leave Allowance	1,483,000	-	1,483,000
	<b>TOTAL</b>	<b>208,204,000</b>	<b>78,000,000</b>	<b>130,204,000</b>
<b>OFFICE OF THE CHIEF OFFICER WATER AND SANITATION DEVELOPMENT SERVICES</b>				
2210101	Electricity	7,400,000	6,600,000	800,000
2210102	Water & Sewerage	500,000	-	500,000
2210301	Travel Costs (Airline, Bus, Railways, mileage allowance etc.)	480,000	-	480,000
2210302	Accommodation - Domestic travel	600,000	-	600,000
2210303	Daily Subsistence Allowances	1,200,000	-	1,200,000
2210309	Field Allowance	660,000	-	660,000
2210904	Motor Vehicle Insurance	144,000	-	144,000

2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	240,000	-	240,000
2211102	Supplies and accessories for computers and printers	100,000	-	100,000
2211103	Sanitary & Cleaning Materials supplies and services	120,000	-	120,000
2211201	Refined fuels and Lubricants for Transport	2,400,000	1,200,000	1,200,000
2211305	Contracted guards and cleaning services	1,200,000	-	1,200,000
2220101	Maintenance Expenses -Motor vehicle	300,000	-	300,000
2220206	Maintenance of Civil Works	1,000,000	-	1,000,000
2211399	Other operating expenses	200,000	-	200,000
	<b>TOTAL</b>	<b>16,544,000</b>	<b>7,800,000</b>	<b>8,744,000</b>
<b>OFFICE OF THE CHIEF OFFICER IRRIGATION DEVELOPMENT SERVICES</b>				
2210301	Travel Costs (Airline, Bus, Railways, mileage allowance etc.)	300,000	-	300,000
2210302	Accommodation - Domestic travel	400,000	-	400,000
2210303	Daily Subsistence Allowances	800,000	-	800,000
2210309	Field Allowance	480,000	-	480,000
2211102	Supplies and accessories for computers and printers	138,000	-	138,000
2211101	General office supplies	120,000	-	120,000
2211201	Refined fuels and Lubricants for Transport	600,000	-	600,000
2211399	Other operating expenses	200,000	-	200,000
	<b>TOTAL</b>	<b>3,038,000</b>	<b>0</b>	<b>3,038,000</b>

OFFICE OF THE CHIEF OFFICER ENVIRONMENT, FORESTRY, ENERGY AND CLIMATE CHANGE DEVELOPMENT SERVICES				
2210101	Electricity	120,000	-	120,000
2210301	Travel Costs (Airline, Bus, Railways, mileage allowance etc.)	360,000	-	360,000
2210303	Daily Subsistence Allowances	1,000,000	-	1,000,000
2210302	Accommodation - Domestic travel	480,000	-	480,000
2210309	Field Allowance	360,000	-	360,000
2210904	Motor Vehicle Insurance	96,000	-	96,000
2211101	General office supplies	180,000	-	180,000
2211102	Supplies and accessories for computers and printers	120,000	-	120,000
2211103	Sanitary & Cleaning Materials supplies and services	120,000	-	120,000
2211201	Refined fuels and Lubricants for Transport	2,250,000	-	2,250,000
2211305	Contracted guards and cleaning services	6,812,923	3,294,377	3,518,546
2220101	Maintenance Expenses -Motor vehicle	400,000	-	400,000
2211399	Other operating expenses	200,000	-	200,000
	<b>TOTAL</b>	<b>12,498,923</b>	<b>3,294,377</b>	<b>9,204,546</b>
	<b>Sub Total P10</b>	<b>240,284,923</b>	<b>89,094,377</b>	<b>151,190,546</b>
<b>1008005110 P8</b>	<b>CLIMATE CHANGE MANAGEMENT SERVICES</b>			
<b>1008015110 SP1</b>	<b>Climate change Governance</b>			

2630102	Current transfer (FLoCCA CCIS)	11,000,000	-	11,000,000
	<b>Sub Total P8</b>	<b>11,000,000</b>	<b>0</b>	<b>11,000,000</b>
<b>TOTAL RECURRENT</b>		<b>251,284,923</b>	<b>89,094,377</b>	<b>162,190,546</b>
<b>VOTE 5134: DEPARTMENT OF GOVERNANCE, ADMINISTRATION, COMMUNICATION AND DEVOLUTION</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July- December,2024)</b>	<b>Variance (Kshs.)</b>
<b>0724005110CP24</b>	<b>Governance and Coordination Services</b>			
<b>0724015110SP1</b>	<b>Governance and Administration</b>			
2110101	Basic Salaries - Civil Service	301,955,656	140,910,627	161,045,029
2210101	Electricity	840,000	-	840,000
2210102	Water and Sewerage charges	960,000	-	960,000
2210201	Telephone, Telex, Fax mail and mobile phone services	840,000	-	840,000
2210202	Internet Connections	300,000	-	300,000
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	4,560,000	-	4,560,000
2210302	Accommodation - Domestic Travel	3,360,000	2,882,100	477,900
2210401	Travel costs (Airline, Bus, Railway, Mileages Allow.)-Foreign	2,500,000	382,800	2,117,200
2210402	Accommodation – International	1,700,000	-	1,700,000
2210502	Publishing and printing services	250,000	-	250,000
2210603	Office Rent	1,500,000	-	1,500,000

2210801	Catering services (receptions), accommodation, gifts, food and drinks	2,400,000	1,860,350	539,650
2210802	Boards, Committees, Conferences and Seminars	1,500,000	-	1,500,000
2210899	Hospitality Supplies	2,000,000	-	2,000,000
2210904	Motor vehicle Insurance	500,000	-	500,000
2211006	Purchase of Equipment	750,000	-	750,000
2211101	General office supplies (papers, pencils, forms, small office equipment etc.)	2,200,000	2,100,000	100,000
2211102	Supplies and Accessories for computers and printers	1,000,000	-	1,000,000
2211103	Sanitary and Cleaning Materials	1,800,000	491,650	1,308,350
2211201	Refined Fuels and Lubricants	1,680,000	-	1,680,000
2211310	Contracted Professionals	1,000,000	1,000,000	0
2211399	Other Operating Expenses	1,800,000	1,200,000	600,000
2220101	Maintenance expenses - motor vehicles	1,200,000	-	1,200,000
2220202	Maintenance of Office Furniture and Equipment	300,000	-	300,000
2220210	Maintenance of Computers, Software and Networks	400,000	400,000	0
3111001	Purchase of Office Furniture and Fittings	2,000,000	1,988,700	11,300
3111002	Purchase of Tonners, Cartridges and Computer Access	200,000	-	200,000
<b>SP1: Sub - Total</b>		<b>339,495,656</b>	<b>153,216,227</b>	<b>186,279,429</b>
<b>0724025110SP2</b>	<b>Field Coordination Services</b>		-	<b>0</b>

2210303	Daily Subsistence Allowances	14,400,000	-	14,400,000
<b>SP2: Sub - Total</b>		<b>14,400,000</b>	<b>0</b>	<b>14,400,000</b>
<b>0724035110SP3</b>	<b>Compliance and Enforcement Services</b>			
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	600,000	-	600,000
2210302	Accommodation - Domestic Travel	600,000	-	600,000
2210711	Tuition Fees Allowance	4,194,000	4,000,000	194,000
2211016	Purchase of Uniforms and Clothing – Staff	3,000,000	3,000,000	0
2211201	Refined Fuels and Lubricants	480,000	-	480,000
2220101	Maintenance expenses - motor vehicles	480,000	52,402	427,598
3111108	Purchase of security equipment (inspectorate equipment)	1,400,000	1,048,500	351,500
<b>SP3: Sub - Total</b>		<b>10,754,000</b>	<b>8,100,902</b>	<b>2,653,098</b>
<b>0724045110SP4</b>	<b>Devolution Support Services</b>			
2630101	Current transfers (KDSPH)	37,500,000	-	37,500,000
<b>SP4: Sub - Total</b>		<b>37,500,000</b>	<b>0</b>	<b>37,500,000</b>
<b>Sub-Total CP24</b>		<b>402,149,656</b>	<b>161,317,129</b>	<b>240,832,527</b>
<b>0725005110CP25</b>	<b>Communication and Public Engagement</b>			
<b>0725015110SP1</b>	<b>County Press Services</b>			
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	960,000	-	960,000
2210302	Accommodation - Domestic Travel	960,000	-	960,000

2210401	Travel costs (Airline, Bus, Railway, Mileages Allow.)-Foreign	500,000	-	500,000
2210402	Accommodation – International	500,000	-	500,000
2210801	Catering services (receptions), accommodation, gifts, food and drinks	3,000,000	2,828,640	171,360
2210802	Boards, Committees, Conferences and Seminars	500,000	-	500,000
2210904	Motor vehicle Insurance	150,000	-	150,000
2211006	Purchase of Equipment	750,000	-	750,000
2211101	General office supplies (papers, pencils, forms, small office equipment etc.)	1,200,000	-	1,200,000
2211102	Supplies and Accessories for computers and printers	700,000	-	700,000
2211201	Refined Fuels and Lubricants	960,000	-	960,000
2211399	Other Operating Expenses	840,000	840,000	0
2220101	Maintenance expenses - motor vehicles	600,000	-	600,000
2220202	Maintenance of Office Furniture and Equipment	100,000	-	100,000
2220210	Maintenance of Computers, Software and Networks	200,000	-	200,000
3111002	Purchase of Tonners, Cartridges and Computer Access	200,000	-	200,000
<b>SP1: Sub - Total</b>		<b>12,120,000</b>	<b>3,668,640</b>	<b>8,451,360</b>
0725025110SP2	Media Relations			

2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	1,200,000	-	1,200,000
2210302	Accommodation - Domestic Travel	1,200,000	-	1,200,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	210,890	-	210,890
<b>SP2: Sub - Total</b>		<b>2,610,890</b>	<b>0</b>	<b>2,610,890</b>
<b>0725035110SP3</b>	<b>County Visibility and Branding</b>		-	
2210502	Publishing and printing services	360,000	-	360,000
2210504	Advertising, awareness and publicity campaigns-public participation.	4,800,000	5,360,754	-560,754
2211006	Purchase of Equipment	1,400,000	-	1,400,000
2211201	Refined Fuels and Lubricants	960,000	-	960,000
<b>SP3: Sub - Total</b>		<b>7,520,000</b>	<b>5,360,754</b>	<b>2,159,246</b>
<b>Sub-Total CP25</b>		<b>22,250,890</b>	<b>9,029,394</b>	<b>13,221,496</b>
<b>0726005110CP26</b>	<b>Special projects and Disaster Management</b>			
<b>072601510SP1</b>	<b>Special projects Services</b>			
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	960,000	-	960,000
2210302	Accommodation - Domestic Travel	960,000	-	960,000
2210401	Travel costs (Airline, Bus, Railway, Mileages Allow.)-Foreign	500,000	-	500,000
2210402	Accommodation – International	500,000	-	500,000

2210801	Catering services (receptions), accommodation, gifts, food and drinks	600,000	-	600,000
2210802	Boards, Committees, Conferences and Seminars	500,000	-	500,000
2210904	Motor vehicle Insurance	150,000	-	150,000
2211006	Purchase of Equipment	750,000	-	750,000
2211101	General office supplies (papers, pencils, forms, small office equipment etc.)	1,200,000	992,290	207,710
2211102	Supplies and Accessories for computers and printers	700,000	504,026	195,974
2211201	Refined Fuels and Lubricants	960,000	-	960,000
2211399	Other Operating Expenses	1,000,000	1,000,000	0
2220101	Maintenance expenses - motor vehicles	600,000	-	600,000
2220202	Maintenance of Office Furniture and Equipment	100,000	-	100,000
2220210	Maintenance of Computers	840,000	504,000	336,000
<b>SP1: Sub - Total</b>		<b>10,320,000</b>	<b>3,000,316</b>	<b>7,319,684</b>
<b>07260255110SP2</b>	<b>Public Participation Coordination Services</b>			
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	1,800,000	-	1,800,000
2210302	Accommodation - Domestic Travel	1,800,000	1,588,640	211,360
<b>SP2: Sub - Total</b>		<b>3,600,000</b>	<b>1,588,640</b>	<b>2,011,360</b>
<b>0726035510SP3</b>	<b>Disaster Prevention and Management Services</b>			
2211201	Refined Fuels and Lubricants	1,680,000	-	1,680,000
<b>SP3: Sub - Total</b>		<b>1,680,000</b>	<b>-</b>	<b>1,680,000</b>

<b>Sub-Total CP26</b>		<b>15,600,000</b>	<b>4,588,956</b>	<b>11,011,044</b>
<b>TOTAL RECURRENT</b>		<b>440,000,546</b>	<b>174,935,479</b>	<b>265,065,067</b>
<b>VOTE 5135: EXECUTIVE OFFICE OF THE GOVERNOR</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July-December,2024)</b>	<b>Variance (Kshs.)</b>
<b>727005110CP27</b>	<b>Governance and Coordination Services</b>			
<b>0727015110SP1</b>	<b>Executive Management and Liaisons Services</b>			
2110101	Basic Salaries	179,534,092	118,566,599	60,967,493
2110321	Administrative Allowance (Gratuity Payment)	43,459,564	31,943,014	11,516,550
2210203	Courier and Postage Services	300,000	-	300,000
2210101	Electricity	520,000	-	520,000
2210102	Water and Sewerage Charges	1,000,000	-	1,000,000
2210201	Telephone telex and mobile phones	2,000,000	-	2,000,000
2210202	Internet connection services	1,800,000	-	1,800,000
2210301	Domestic Travel Costs (airlines, bus, railway, mileage allowances, etc.)	10,100,000	6,016,970	4,083,030
2210302	Accommodation- Domestic travel	7,200,000	-	7,200,000
2210303	Daily Subsistence Allowance	12,200,000	-	12,200,000
2210502	Publishing and Printing Services	1,000,000	-	1,000,000

2210401	Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	8,800,000	-	8,800,000
2210402	Accommodation- Foreign travel	7,000,000	-	7,000,000
2210801	Catering Services	4,060,000	2,667,806	1,392,194
2210802	Boards, Committees, Conferences and Seminars	2,496,000	-	2,496,000
2211006	Purchase Of equipment	2,250,000	-	2,250,000
2211101	General Office Expenses	4,404,000	4,000,000	404,000
2211102	Supplies and Accessories for Computers and Printers	2,700,000	3,205,078	-505,078
2211201	Refined fuels and Lubricants	8,300,000	2,400,000	5,900,000
2211310	Contracted Professionals services	3,000,000	-	3,000,000
2220101	Maintenance expenses (motor vehicle)	3,580,000	-	3,580,000
2220210	Maintenance of Computers, Software and Networks	1,195,650	-	1,195,650
2211399	Other Operating expenses	4,200,000	2,331,250	1,868,750
2220202	Maintenance of Office Furniture and Equipment	1,200,000	-	1,200,000
2210904	Motor Vehicle Insurance	1,270,000	-	1,270,000
3110701	Purchase of Motor Vehicle	7,000,000	-	7,000,000
3111002	Purchase of Computers, Printers and other IT Equipment	2,250,000	-	2,250,000
<b>Sub-Total CP27SP1</b>		<b>322,819,306</b>	<b>171,130,717</b>	<b>151,688,589</b>
<b>727025110SP2</b>	<b>Field Coordination and Administration Services</b>			

2210301	Domestic travel	1,600,000	-	1,600,000
2210302	Accommodation- Domestic travel	1,480,000	-	1,480,000
2210303	Daily Subsistence Allowance	1,831,600	-	1,831,600
2210711	Tuition fees	500,000	-	500,000
2210712	Training Allowance	500,000	-	500,000
2210801	Catering Services	360,000	-	360,000
2211006	Purchase Of equipment	100,000	-	100,000
2211101	General Office Expenses	2,200,000	-	2,200,000
2211201	Refined fuels and Lubricants	1,960,000	-	1,960,000
2211310	Contracted Professionals services	1,000,000	-	1,000,000
2220101	Maintenance expenses (motor vehicle)	2,000,000	-	2,000,000
3111002	Purchase of Computers, Printers and other IT Equipment	650,000	-	650,000
<b>Sub-Total CP27SP2</b>		<b>14,181,600</b>	<b>0</b>	<b>14,181,600</b>
<b>727005110CP27</b>	<b>RECURRENT TOTAL CP27</b>	<b>337,000,906</b>	<b>171,130,717</b>	<b>165,870,189</b>
<b>728005110CP28</b>	<b>Strategy and Service Delivery Services</b>			
<b>0728015110SP1</b>	<b>Strategy and Advisory Services</b>			
2210101	Electricity	524,000	-	524,000
2210102	Water and Sewerage Charges	500,000	-	500,000
2210201	Telephone telex and mobile phones	875,000	-	875,000
2210202	Internet connection services	300,000	-	300,000

2210301	Domestic Travel Costs (airlines, bus, railway, etc.)	1,500,000	-	1,500,000
2210302	Accommodation- Domestic travel	1,000,000	-	1,000,000
2210303	Daily Subsistence Allowance	1,000,000	-	1,000,000
2210603	Office rent	2,000,000	-	2,000,000
2210401	Foreign Travel Costs (airlines, bus, railway, etc.)	1,000,000	-	1,000,000
2210402	Accommodation- Foreign travel	1,000,000	-	1,000,000
2210801	Catering Services	3,000,000	4,358,106	-1,358,106
2210899	Hospitality (intergovernmental relations)	6,000,000	3,430,200	2,569,800
2211101	General Office Expenses	2,640,000	-	2,640,000
2211102	Supplies and Accessories for Computers and Printers	1,045,690	-	1,045,690
2211103	Sanitary and Cleaning materials	1,200,000	865,344	334,656
2211201	Refined fuels and Lubricants	2,100,000	2,000,000	100,000
2220101	Maintenance expenses (motor vehicle)	1,200,000	696,536	503,464
2211399	Other Operating expenses	1,440,000	1,440,000	0
2210904	Motor Vehicle Insurance	200,000	-	200,000
2220205	Maintenance of office building	2,000,000	-	2,000,000
<b>Sub-Total CP28SP1</b>		<b>30,524,690</b>	<b>12,790,186</b>	<b>17,734,504</b>
<b>0728025110SP2</b>	<b>Information and Communication Services</b>			
2210303	Daily Subsistence Allowance	840,000	-	840,000

2210502	Publishing and Printing Services	360,000	-	360,000
2211006	Purchase Of equipment	1,850,000	-	1,850,000
3111002	Purchase of Computers, Printers and other IT Equipment	1,000,000	-	1,000,000
<b>Sub-Total CP28SP2</b>		<b>4,050,000</b>	<b>0</b>	<b>4,050,000</b>
<b>Sub-Total CP28</b>		<b>34,574,690</b>	<b>12,790,186</b>	<b>21,784,504</b>
<b>0729005110CP29</b>	<b>Public Service Administration Support Services</b>			
<b>0729015110SP1</b>	<b>Human Resource Management and Development Services</b>			
2210301	Domestic Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	-	1,000,000
2210302	Accommodation- Domestic travel	500,000	-	500,000
2210303	Daily Subsistence Allowance	1,000,000	-	1,000,000
2210502	Publishing and Printing Services	300,000	-	300,000
2210711	Tuition fees	500,000	-	500,000
2210712	Training Allowance	500,000	-	500,000
2210801	Catering Services	800,000	-	800,000
2210904	Motor Vehicle Insurance	250,000	-	250,000
2211101	General Office Expenses	1,000,000	-	1,000,000
2211103	Sanitary and Cleaning materials	756,980	-	756,980
2211201	Refined fuels and Lubricants	1,000,000	-	1,000,000

2211310	Contracted Professionals services	500,000	-	500,000
2220101	Maintenance expenses (motor vehicle)	500,000	500,000	0
2211399	Other Operating expenses	800,000	800,000	0
2220202	Maintenance of Office Furniture and Equipment	500,000	-	500,000
<b>Sub-Total CP29SP1</b>		<b>9,906,980</b>	<b>1,300,000</b>	<b>8,606,980</b>
<b>0729025110 SP2</b>	<b>Legal Services</b>			
2210301	Domestic Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	-	2,000,000
2210302	Accommodation- Domestic travel	1,000,000	-	1,000,000
2210303	Daily Subsistence Allowance	1,000,000	-	1,000,000
2210502	Publishing and Printing Services	650,000	-	650,000
2210503	Subscription to Newspapers	400,000	-	400,000
2210504	Advertising, Awareness and Publicity Campaigns	500,000	-	500,000
2210401	Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	-	1,000,000
2210402	Accommodation- Foreign travel	500,000	-	500,000
2210711	Tuition fees	500,000	-	500,000
2210712	Training Allowance	500,000	-	500,000
2210802	Boards, Committees, Conferences and Seminars	500,000	-	500,000
2211006	Purchase Of equipment	500,000	-	500,000
2211101	General Office Expenses	1,200,000	913,095	286,905
2211102	Supplies and Accessories for Computers and Printers	800,000	-	800,000

2211103	Sanitary and Cleaning materials	1,200,000	-	1,200,000
2211201	Refined fuels and Lubricants	960,000	-	960,000
2211308	Legal Services	3,314,135	-	3,314,135
2211310	Contracted Professionals services	1,000,000	-	1,000,000
2220101	Maintenance expenses (motor vehicle)	800,000	800,000	0
2220210	Maintenance of Computers, Software and Networks	430,190	380,000	50,190
2211399	Other Operating expenses	500,000	500,000	0
2220202	Maintenance of Office Furniture and Equipment	250,000	-	250,000
2210904	Motor Vehicle Insurance	150,000	-	150,000
3111001	Purchase of office furniture	500,000	-	500,000
3111002	Purchase of Computers, Printers and other IT Equipment	824,005	-	824,005
<b>Sub-Total CP29SP2</b>		<b>20,978,330</b>	<b>2,593,095</b>	<b>18,385,235</b>
<b>Sub-Total CP29</b>		<b>30,885,310</b>	<b>3,893,095</b>	<b>26,992,215</b>
<b>TOTAL RECURRENT</b>		<b>402,146,771</b>	<b>187,813,998</b>	<b>214,646,908</b>
<b>VOTE 5136 - KENDU BAY MUNICIPALITY</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July-December,2024)</b>	<b>Variance (Kshs.)</b>
<b>109005110</b>	<b>P9: Policy, Planning and Administration Services</b>		-	<b>0</b>
<b>109025110</b>	<b>SP2: Personnel remuneration and development services</b>		-	<b>0</b>
2110101	Basic Salaries-Civil Service	3,720,840	800,000	2,920,840
2110301	House Allowance	52,800	-	52,800

2110314	Commuter Allowance	30,000	-	30,000
	<b>Sub Total</b>	<b>3,803,640</b>	<b>800,000</b>	<b>3,003,640</b>
<b>109035110</b>	<b>SP3: Financial management services</b>			
2210101	Electricity	60,000	-	60,000
2210201	Telephone, Telex, Mobile Phone Services	30,000	-	30,000
2210202	Internet Connection	84,000	-	84,000
2210102	Water and Sewerage Charges	6,000	-	6,000
2210301	Domestic Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	-	300,000
2210302	Accommodation- Domestic Travel	150,000	-	150,000
2210303	Daily Subsistence Allowance	812,052	-	812,052
2210309	Field Allowance	100,000	-	100,000
2210502	Publishing and printing services	45,000	-	45,000
2210504	Advertising, Awareness and Publicity Campaigns	250,000	-	250,000
2210712	Training Allowance	290,000	-	290,000
2210801	Catering Services	124,000	-	124,000
2210809	Board Allowance	800,000	-	800,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	408,683	-	408,683
2211102	Supply of Accessories for computers and printers	129,844	-	129,844
2211103	Sanitary and Cleaning materials	48,731	-	48,731
2211201	Refined fuels and Lubricants	120,000	-	120,000

2211310	Contracted Professional Services	600,000	-	600,000
3111001	Purchase of Office Furniture and Fittings	958,324	-	958,324
3111002	Purchase of Computers, Printers and Other IT Equipment	750,000	-	750,000
	<b>Sub Total</b>	<b>6,066,634</b>	<b>0</b>	<b>6,066,634</b>
<b>TOTAL RECURRENT</b>		<b>9,870,274</b>	<b>800,000</b>	<b>9,070,274</b>
<b>VOTE 5137: MBITA MUNICIPAL BOARD</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July-December,2024)</b>	<b>Variance (Kshs.)</b>
<b>109005110</b>	<b>P9: Policy, Planning and Administration Services</b>			
<b>109025110</b>	<b>SP2: Personnel remuneration and development services</b>			
2110101	Basic Salaries-Civil Service	3,720,840	800,000	2,920,840
2110301	House Allowance	52,800	-	52,800
2110314	Commuter Allowance	30,000	-	30,000
	<b>CSP9 Sub Total</b>	<b>3,803,640</b>	<b>800,000</b>	<b>3,003,640</b>
<b>109035110</b>	<b>SP3: Financial management services</b>			
2210101	Electricity	60,000	-	60,000
2210201	Telephone, Telex, Mobile Phone Services	30,000	-	30,000
2210202	Internet Connection	84,000	-	84,000
2210102	Water and Sewerage Charges	6,000	-	6,000
2210301	Domestic Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	-	300,000

2210302	Accommodation- Domestic Travel	150,000	-	150,000
2210303	Daily Subsistence Allowance	812,052	-	812,052
2210309	Field Allowance	100,000	-	100,000
2210502	Publishing and printing services	45,000	-	45,000
2210504	Advertising, Awareness and Publicity Campaigns	250,000	-	250,000
2210712	Training Allowance	290,000	-	290,000
2210801	Catering Services	124,000	-	124,000
2210809	Board Allowance	800,000	-	800,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	408,683	-	408,683
2211102	Supply of Accessories for computers and printers	129,844	-	129,844
2211103	Sanitary and Cleaning materials	48,731	-	48,731
2211201	Refined fuels and Lubricants	120,000	-	120,000
2211310	Contracted Professional Services	600,000	-	600,000
3111001	Purchase of Office Furniture and Fittings	958,324	-	958,324
3111002	Purchase of Computers, Printers and Other IT Equipment	750,000	-	750,000
	<b>CSP3 Sub Total</b>	<b>6,066,634</b>	<b>0</b>	<b>6,066,634</b>
	<b>CP9 TOTAL</b>	<b>9,870,274</b>	<b>800,000</b>	<b>9,070,274</b>
	<b>TOTAL RECURRENT</b>	<b>9,870,274</b>	<b>800,000</b>	<b>9,070,274</b>
<b>VOTE 5138: NDHIWA MUNICIPAL BOARD</b>				

Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
<b>109005110</b>	<b>P9: Policy, Planning and Administration Services</b>			
<b>109015110</b>	<b>SP1: Policy and planning services</b>			
<b>109025110</b>	<b>SP2: Personnel remuneration and development services</b>			
2110101	Basic Salaries-Civil Service	3,803,640	600,000	3,203,640
2110301	House Allowance	52,800	-	52,800
2110314	Commuter Allowance	30,000	-	30,000
	<b>CSP9 Sub Total</b>	<b>3,886,440</b>	<b>600,000</b>	<b>3,286,440</b>
<b>109035110</b>	<b>SP3: Financial management services</b>			
2210101	Electricity	10,000	-	10,000
2210201	Telephone, Telex, Mobile Phone Services	10,000	-	10,000
2210202	Internet Connection	14,000	-	14,000
2210102	Water and Sewerage Charges	12,000	-	12,000
2210301	Domestic Travel Costs (airlines, bus, railway, mileage allowances, etc.)	420,000	-	420,000
2210302	Accommodation- Domestic Travel	100,000	-	100,000
2210303	Daily Subsistence Allowance	405,284	-	405,284
2210309	Field Allowance	100,000	-	100,000
2210502	Publishing and printing services	100,000	-	100,000
2210710	Accommodation Allowance	564,000	-	564,000

2210701	Travel Allowance	240,000	-	240,000
2210504	Advertising, Awareness and Publicity Campaigns	100,000	-	100,000
2210712	Training Allowance	400,000	-	400,000
2210801	Catering Services	200,000	-	200,000
2210802	Board Meetings and Conferences	200,000	-	200,000
2210809	Board Allowance	850,000	-	850,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment.	444,235	-	444,235
2211102	Supply of Accessories for computers and printers	252,260	-	252,260
2211103	Sanitary and Cleaning materials	31,400	-	31,400
2211201	Refined fuels and Lubricants	226,800	-	226,800
2211305	Contracted Professional Services	70,000	-	70,000
3111001	Purchase of Office Furniture and Fittings	535,540	-	535,540
3111002	Purchase of Computers, Printers and Other IT Equipment	698,315	-	698,315
	<b>CSP3 Sub Total</b>	<b>5,983,834</b>	<b>0</b>	<b>5,983,834</b>
	<b>CP9 TOTAL</b>	<b>9,870,274</b>	<b>600,000</b>	<b>9,270,274</b>
	<b>TOTAL RECURRENT</b>	<b>9,870,274</b>	<b>600,000</b>	<b>9,270,274</b>
<b>VOTE 5139: OYUGIS MUNICIPAL BOARD</b>				
<b>Sub-Item Code</b>	<b>Item Description</b>	<b>Approved Estimates FY2024/25 (Kshs)</b>	<b>Cumulative Expenditure (Kshs)(July-December,2024)</b>	<b>Variance (Kshs.)</b>
<b>313005110</b>	<b>CP1: Planning, Finance and Administrative Services</b>			

<b>313015110</b>	<b>CSP 1.1: Policy and Planning Services</b>			
2211310	Contracted Professional Services	705,831	-	705,831
	<b>CSP1.1 Sub-Total</b>	<b>705,831</b>	<b>0</b>	<b>705,831</b>
<b>313025110</b>	<b>CSP 1.2: Personnel Remuneration and Development Services</b>			
2110101	Basic Salaries	6,556,056	1,300,000	5,256,056
	<b>CSP1.2 Sub-Total</b>	<b>6,556,056</b>		
<b>313035110</b>	<b>CSP 1.3 Financial Management Services</b>			
2210101	Electricity	120,000	-	120,000
2210201	Telephone, Telex, Mobile Phone Services	70,000	-	70,000
2210202	Internet Connection Services	100,000	-	100,000
2210102	Water and Sewerage Charges	184,169	-	184,169
2210301	Domestic Travel	200,000	-	200,000
2210302	Accommodation- Domestic Travel	230,000	-	230,000
2210303	Daily Subsistence Allowance	750,000	-	750,000
2210309	Field Allowance	100,000	-	100,000
2210502	Publishing and printing services	131,000	-	131,000
2210710	Accommodation Allowance	150,000	-	150,000
2210701	Travel Allowance	700,000	-	700,000
2210504	Advertising, Awareness and Publicity Campaigns	100,000	-	100,000
2210712	Training Allowance	100,000	-	100,000
2210801	Catering Services	200,000	-	200,000

2210802	Board Meetings and Conferences	250,000	-	250,000
2210809	Board Allowance	700,000	-	700,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	350,564	-	350,564
2211102	Supply of Accessories for computers and printers	200,000	-	200,000
2211103	Sanitary and Cleaning materials	200,000	-	200,000
2211201	Refined fuels and Lubricants	95,000	-	95,000
3111001	Purchase of Office Furniture and Fittings	441,000	-	441,000
3111002	Purchase of Computers, Printers and Other IT Equipment	200,000	-	200,000
	<b>CP1.3 Sub-Total</b>	<b>5,571,733</b>	<b>0</b>	<b>5,571,733</b>
	<b>CP1 Sub-Total</b>	<b>12,833,620</b>	<b>0</b>	<b>6,277,564</b>
	<b>TOTAL RECURRENT</b>	<b>12,833,620</b>	<b>0</b>	<b>6,277,564</b>
	<b>GRAND TOTAL</b>	<b>7,670,902,585</b>	<b>3,484,611,275</b>	<b>4,186,291,310</b>

Source: County Treasury 2025

### 2.3 Development Expenditure

In the first six months of FY 2024/25, the County executive reported expenditure of Kshs. 889,315,646 on development programmes representing an absorption rate of 21.89 percent. The assembly however reported nil expenditure on development. The table below summarizes development expenditure spending entity

Table 9 Summary of development expenditure per spending entity, Quarter two FY2024/25

DEVELOPMENT EXPENDITURE ANALYSIS - JULY 2024-DECEMBER 2024 (FY 2024/25)				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July,2024-December,2024)	Variance (Kshs.)
		A	F=B+C+D+E	G=A-F
VOTE 5120: DEPARTMENT OF FINANCE AND ECONOMIC PLANNING				
0719005110CP2	Resource Mobilization Services			
0719025110SP2	Internal Revenue Generation Services			
2640503	County Revenue Enhancement (KDSP II)	7,000,000	0	7,000,000
Sub-Total CP2		7,000,000	0	7,000,000

<b>0720005110 CP3</b>	<b>Financial Management Services</b>			
<b>0720045110SP4</b>	<b>Emergency Management Services</b>			
2810205	Emergency Fund	31,935,539	12,000,000	19,935,539
3110504	Pending bills	200,000,000	0	200,000,000
<b>Sub-Total CP3</b>		<b>231,935,539</b>	<b>12,000,000</b>	<b>219,935,539</b>
	<b>TOTAL</b>	<b>238,935,539</b>	<b>12,000,000</b>	<b>226,935,539</b>
<b>VOTE 5123: COUNTY ASSEMBLY SERVICE BOARD</b>				
3110202	Construction of MCA Ward Offices	80,000,000	0	80,000,000
3110202	Equipping of 40 Ward Offices	40,000,000	0	40,000,000
3110299	Renovation of Drainage Works	3,000,000	0	3,000,000

3110302	Refurbishment of Non-Residential Buildings (Overall Renovation of the Assembly including the Roof, Ceiling, and Carpet)	7,564,789	0	7,564,789
3110399	Upgrading of Existing Committee Rooms	5,000,000	0	5,000,000
3110699	Upgrading of Hansard Systems in the Plenary	7,000,000	0	7,000,000
	<b>TOTAL</b>	<b>142,564,789</b>	<b>0</b>	<b>142,564,789</b>
<b>VOTE 5124: HOMA BAY MUNICIPAL BOARD</b>				
<b>110005110</b>	<b>CP10: Public Works and Infrastructure Improvement Services</b>			
<b>110015110</b>	<b>SP1: Transport Infrastructure Improvement Services</b>			

2640503	KUSP- UDG	37,861,088	0	37,861,088
<b>Sub-Total SP1</b>		<b>37,861,088</b>	<b>0</b>	<b>37,861,088</b>
<b>110035110</b>	<b>SP3: Environmental improvement services</b>			
3110202	Construction of bus park	5,000,000	0	5,000,000
<b>Sub-Total SP3</b>		<b>5,000,000</b>	<b>0</b>	<b>5,000,000</b>
<b>110045110</b>	<b>SP4: Provision for pending bills</b>			
3111504	Other Infrastructural works (pending bills)	2,000,000	0	2,000,000
<b>Sub-Total SP4</b>		<b>2,000,000</b>	<b>0</b>	<b>2,000,000</b>
	<b>CP10 Sub- Total</b>	<b>44,861,088</b>	<b>0</b>	<b>44,861,088</b>
<b>111005110</b>	<b>CP11: Housing and Urban Development Services</b>			

3130101	Acquisition of Land for Cemetery	4,000,000	0	4,000,000
111055110	SP5: Land use management			
	CP11 Sub- Total	4,000,000	0	4,000,000
	TOTAL	48,861,088	0	48,861,088
VOTE 5125: OFFICE OF THE DEPUTY GOVERNOR AND DEPARTMENT OF AGRICULTURE AND LIVESTOCK				
113005110	P13; CROP, LAND AGRIBUSINESS DEVELOPMENTS SERVICES			
113025110	SP2; Agribusiness Development Service			

2211007	Agricultural materials, Supplies & Small Equipment-Pending Bills	1,000,000	0	1,000,000
<b>113035110</b>	<b>SP3; Land Development Services</b>			
3110504	Other Infrastructure and Civil Works-Kendubay Agricultural Show	20,499,430	0	20,499,430
	<b>CP13 Sub- Total</b>	<b>21,499,430</b>	<b>0</b>	<b>21,499,430</b>
<b>114005110</b>	<b>P14: FOOD SECURITY ENHANCEMENT PROGRAMME</b>			

<b>114015110</b>	<b>SP1; Farm Input Access Services</b>			
3111301	Purchase of Certified Seeds	43,000,000	30,070,739	12,929,261
<b>114035110</b>	<b>SP3; Agriculture Business Development programme</b>			
2640504	Other Capital Grants and Transfers (KADBP)	10,918,919	0	10,918,919
<b>114045110</b>	<b>SP4; National Value Chain Support</b>			
2640503	Other Capital Grants and Transfers (NAVCDP)	156,515,152	0	156,515,152

<b>114055110</b>	<b>SP5; Sub Sector Infrastructure Development Services</b>			
3110504	Ramula Cereal Depot	5,000,000	0	5,000,000
	<b>CP14 Sub- Total</b>	<b>215,434,071</b>	<b>30,070,739</b>	<b>185,363,332</b>
<b>115005110</b>	<b>P15; LIVESTOCK DEVELOPMENT SERVICES</b>			
<b>115015110</b>	<b>SP1; Livestock Improvement and Development</b>			
2211007	Pending Bills	2,000,000	0	2,000,000
<b>115035110</b>	<b>SP3; Livestock Infrastructure Development Services</b>			
3110504	Other Infrastructure and Civil Works (Cattle Ring)	7,844,379	0	7,844,379

3110504	Other Infrastructure and Civil Works (Slaughter House)	10,500,000	1,144,517	9,355,483
3111504	Other Infrastructure and Civil Works (Pending Bill)	5,261,000	0	5,261,000
	<b>CP15 Sub- Total</b>	<b>25,605,379</b>	<b>1,144,517</b>	<b>24,460,862</b>
	<b>TOTAL</b>	<b>262,538,880</b>	<b>31,215,256</b>	<b>231,323,624</b>
<b>VOTE 5126: DEPARTMENT OF GENDER EQUALITY AND INCLUSIVITY, YOUTH, SPORTS, TALENT DEVELOPMENT, CULTURAL HERITAGE AND SOCIAL SERVICES</b>				
<b>311005110</b>	<b>CP11: Culture and Creative Development Services</b>			
<b>311015110</b>	<b>SP1 Culture Development and Promotion services</b>			

3110504	Completion of Ndiru Kagan cultural centre phase I	9,000,000	0	9,000,000
<b>312005110</b>	<b>CP11 Sub-Total</b>	<b>9,000,000</b>	<b>0</b>	<b>9,000,000</b>
<b>312005110</b>	<b>CP12: Social Development and Empowerment Services</b>			
<b>312005110</b>	<b>SP 1 Youth Empowerment and Mainstreaming Services</b>			
3110504	Youth Ward Talent Development (ward level)	3,000,000	0	3,000,000
<b>312005110</b>	<b>CP12 Sub-Total</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>

<b>312005110</b>	<b>CP13: Management and Development of Sports and Sports Facilities</b>			
<b>312005110</b>	<b>SP1 Sports Infrastructure Development Services</b>			
3110504	Upgrading of 40 ward playing ground	40,000,000	0	40,000,000
3111506	Pending Bills	40,000,000	16,109,890	23,890,110
3110504	Improving Kosele Stadium	3,000,000	-	3,000,000
<b>312005110</b>	<b>CP13 Sub-Total</b>	<b>83,000,000</b>	<b>16,109,890</b>	<b>66,890,110</b>
	<b>TOTAL</b>	<b>95,000,000</b>	<b>16,109,890</b>	<b>78,890,110</b>
<b>VOTE 5127: DEPARTMENT OF ROADS, PUBLIC WORKS, TRANSPORT AND INFRASTRUCTURE</b>				

<b>0210005110 CP2 PUBLIC WORKS AND INFRASTRUTURE DEVELOPMENT SERVICES</b>				
<b>0210015110 CSP 2.1: Infrastructure Development Services</b>				
3110302	Refurbishment of Non-Residential Buildings	3,000,000	-	3,000,000
3110501	Construction of Kawere Bridge	10,000,000	729,408	9,270,592
3110501	Construction of Ogingo Bridge	20,000,000	-	20,000,000
	<b>SP Subtotal</b>	<b>33,000,000</b>	<b>729,408</b>	<b>32,270,592</b>
<b>0210025110 CSP 2.2: Plant, Equipment and Motor vehicle Services</b>				
3111120	Purchase of Lowbed	15,000,000	-	15,000,000
3111120	Purchase of Backeholder	20,000,000	-	20,000,000
	<b>SP Subtotal</b>	<b>35,000,000</b>	<b>0</b>	<b>35,000,000</b>
<b>0211005110 CP3 ROAD DEVELOPMENT AND REHABILITATION SERVICES</b>				
<b>0211015110 SP 3.1: Road Development Services</b>				

3110401	Ward-Based Roads	400,000,000	219,092,523	180,907,477
	<b>Subtotal</b>	<b>400,000,000</b>	<b>219,092,523</b>	<b>180,907,477</b>
3110402	<b>Access Roads to Health Facilities, Schools and Beaches</b>	25,000,000	12,853,796	12,146,204
	<b>Subtotal</b>	<b>25,000,000</b>	<b>12,853,796</b>	<b>12,146,204</b>
<b>0211025110 SP 3.2: Road Maintenance Services</b>				
2220207	Maintenance of other County Roads	125,000,000	69,778,637	55,221,363
2220207	Maintenance of Lwar -Orire road	5,000,000	-	5,000,000
2220207	Maintenance of Kogweno-Oriang Pottery-Oriang Market-Kanyadhaing Road	9,000,000	4,104,391	4,895,609

2220207	Maintenance of Kabondo-Orandi-Ojonde Got Rachar Sch road	10,000,000	-	10,000,000
2630203	Road Fuel Levy Maintenance	177,974,496	-	177,974,496
2220207	Payment of pending bills under road maintenance	70,000,000	32,744,724	37,255,276
	<b>Subtotal</b>	<b>396,974,496</b>	<b>106,627,752</b>	<b>290,346,744</b>
	<b>TOTAL</b>	<b>889,974,496</b>	<b>339,303,479</b>	<b>550,671,017</b>
<b>VOTE 5128: DEPARTMENT OF BLUE ECONOMY, FISHERIES, MINING AND DIGITAL ECONOMY</b>				
<b>120005110</b>	<b>CP20: Blue Economy and Fisheries Resources</b>			
<b>120015110</b>	<b>SP1: Capture Fisheries Development Services</b>			

3110504	Construction of Pit Latrines	4,500,000	-	4,500,000
<b>120025110</b>	<b>SP2: Aqua culture Development Services</b>			
2640503	Capital transfer (ABDSP)	12,909,422	-	12,909,422
<b>120035110</b>	<b>SP3: Lakefront Development</b>			
3110504	Landscaping, Beautification of Beach Front and Construction of Beach Front Promenade	10,000,000	-	10,000,000
3110504	Pending Bills (Civil Works)	41,281,739	-	41,281,739
	<b>CP20 Sub-Total</b>	<b>68,691,161</b>	<b>0</b>	<b>68,691,161</b>

<b>121005110</b>	<b>CP 21 Mineral Resource Development and Marketing Services</b>			
<b>121015110</b>	<b>SP1: Artisan Mining Services</b>			
2820299	Development of Artisan Mining and Reclamation of Degraded land.	7,000,000	4,123,395	2,876,605
<b>121025110</b>	<b>SP2: Mineral Prospecting Services</b>			
2820299	Mapping of Mineral Resources	3,000,000	-	3,000,000
	<b>CP21 Sub-Total</b>	<b>10,000,000</b>	<b>4,123,395</b>	<b>5,876,605</b>

122005110	ICT and Digital Economy Development Services			
122015110	CP 22: ICT infrastructure Development Services			
3111111	Purchase of ICT Networking and Communication equipment	15,000,000	-	15,000,000
	CP22 Sub-Total	15,000,000		
	TOTAL	93,691,161	4,123,395	74,567,766
VOTE 5129: DEPARTMENT OF EDUCATION, HUMAN CAPITAL DEVELOPMENT AND VOCATIONAL TRAINING				
507005110	P7 EYE Services			

507025110	P2 EYE Infrastructure Development services			
3110202	Construction of Building - Non-Residential Buildings (offices, schools etc.)	20,000,000	3,621,400	16,378,600
3110202	Settlement of Pending Bills	25,000,000	9,980,185	15,019,815
3110302	Refurbishment of Non-Residential Buildings	5,000,000	-	5,000,000
	<b>CP7 Sub-Total</b>	<b>50,000,000</b>	<b>13,601,585</b>	<b>36,398,415</b>
508005110	<b>P8 Human Capital Development and Vocational Training Services</b>			

<b>508015110</b>	<b>SP1 VTC Training and Learning Services</b>			
3111109	Purchase of Educational Aids and Related Equipment	10,000,000	-	10,000,000
<b>508055110</b>	<b>SP5 VTC Infrastructure Development Services</b>		-	0
3110202	Construction of Building - Non-Residential Buildings	17,500,000	-	17,500,000
3110302	Refurbishment of Non-Residential Buildings	7,500,000	-	7,500,000
	<b>CP8 Sub-Total</b>	<b>35,000,000</b>	<b>0</b>	<b>35,000,000</b>
	<b>TOTAL</b>	<b>85,000,000</b>	<b>13,601,585</b>	<b>71,398,415</b>
<b>VOTE 5130: PUBLIC HEALTH AND MEDICAL SERVICES</b>				

<b>0406005110 P6 PREVENTIVE AND PROMOTIVE HEALTH SERVICES</b>				
<b>0406035110 SP3 Facility infrastructure improvement services</b>				
3110299	Payment of Various Pending Bills (Generator)	5,000,000	-	5,000,000
3110299	Payment of Various Pending Bills (other pending bills)	40,000,000	31,004,440	8,995,560
	<b>CP6Sub-Total</b>	<b>45,000,000</b>	<b>31,004,440</b>	<b>13,995,560</b>
<b>0407005110 P7 CURATIVE AND REHABILITATIVE SERVICES</b>				
<b>0407035110 SP3 Facility infrastructure improvement services</b>				
3110504	Other Infrastructural and Civil Works (AEU)	100,000,000	44,481,086	55,518,914
3110504	Other Infrastructural and Civil Works (Mortuary)	45,000,000	40,164,238	4,835,762

3110504	Other Infrastructural and Civil Works (Kwamo Health Canter)	10,000,000	-	10,000,000
3110599	Other Infrastructural and Civil Works (Ward based Projects)	120,000,000	72,179,379	47,820,621
	<b>CP7 Sub-Total</b>	<b>275,000,000</b>	<b>156,824,704</b>	<b>118,175,296</b>
	<b>TOTAL</b>	<b>320,000,000</b>	<b>187,829,144</b>	<b>132,170,856</b>
<b>VOTE 5131: DEPARTMENT OF LANDS, HOUSING, URBAN DEVELOPMENT AND PHYSICAL PLANNING</b>				
<b>116005110</b>	<b>CSP16: LANDS AND PHYSICAL PLANNING</b>			
<b>116015110</b>	<b>SP1: County Development Planning Services</b>			
3111402	Engineering and Design Plans (County Spatial Plan)	10,500,000	-	10,500,000

<b>116025110</b>	<b>SP2: Land Valuation and Registration Support Services</b>		-	0
3110504	Other Infrastructure and civil works (Pending Bills)	15,000,000	-	15,000,000
3111112	Purchase of Software (Digitalization of land Records)	10,000,000	-	10,000,000
<b>116035110</b>	<b>SP3: County Land Acquisition and Management Services</b>			

3110504	Other Infrastructure and civil works (Pending Bills)	6,000,000	-	6,000,000
	<b>CP16 Sub-Total</b>	<b>41,500,000</b>	<b>0</b>	<b>41,500,000</b>
<b>117005110</b>	<b>CSP17: HOUSING AND URBAN DEVELOPMENT</b>			
<b>117015110</b>	<b>SP1: Housing Infrastructure Development Services</b>			
3110399	Refurbishment of Buildings	1,500,000	-	1,500,000
<b>117025110</b>	<b>SP2: Settlement Upgrading Services</b>			
2640503	Other capital and Transfers (KISIP II)	987,020,992	-	987,020,992
2640503	Other capital and Transfers (KUSP-UIG)	35,000,000	-	35,000,000
3110701	Purchase of Motor Vehicle for KUSP	7,000,000	-	7,000,000
<b>117035110</b>	<b>SP3: Urban Areas Establishment Services</b>			

	<b>CP17 Sub Total</b>	<b>1,030,520,992</b>	<b>0</b>	<b>1,030,520,992</b>
	<b>TOTAL</b>	<b>1,072,020,992</b>	<b>0</b>	<b>1,072,020,992</b>
<b>VOTE 5132: DEPARTMENT OF TRADE, INDUSTRY, TOURISM, COOPERATIVE DEVELOPMENT AND MARKETING</b>				
<b>311005110</b>	<b>CP11: Trade, Cooperatives and Entrepreneurship Development Services</b>			
<b>311015110</b>	<b>SP1 Enterprise development and promotion services</b>			
2640502	SMEs Development Fund	42,000,000	-	42,000,000
<b>311025110</b>	<b>SP2 Cooperative Development Services</b>			

2640503	Boda boda revolving fund, enterprise and cooperative development	10,000,000	-	10,000,000
<b>311035110</b>	<b>SP3 Trade Infrastructure and Development services</b>			
3111506	Pending Bills	21,204,927	7,541,430	13,663,497
2640503	Market Relocation	20,000,000	-	20,000,000
3111402	Market Maintenance Services	20,000,000	5,886,592	14,113,408
3110507	Ward based Projects-Opening, Murmuring, and Upgrading of Markets	40,000,000	24,936,255	15,063,745

3110508	Construction of Rehabilitation centre in Homa Bay Town	8,000,000	-	8,000,000
<b>CP11 Sub-Total</b>		<b>161,204,927</b>	<b>38,364,276</b>	<b>122,840,651</b>
312005110	<b>CP12: Tourism, Industrialization and Investment promotion services</b>			
312015110	<b>SP1 Value chain development services</b>			
3110504	County Industrial Park Development and Dyke Construction	30,000,000	30,000,000	0

3111509	Kigoto maize milling plant improvement services	6,000,000	-	6,000,000
<b>312025110</b>	<b>SP2 Tourism promotion and marketing</b>		-	0
3110504	Tourism development and marketing	5,000,000	-	5,000,000
<b>312035110</b>	<b>SP3 Investment promotion and facilitation</b>		-	0
2640503	Investor mobilization & Aftercare Services	3,000,000	-	3,000,000
	<b>CP12 Sub-Total</b>	<b>44,000,000</b>	<b>30,000,000</b>	<b>14,000,000</b>
	<b>TOTAL</b>	<b>205,204,927</b>	<b>68,364,276</b>	<b>136,840,651</b>
<b>VOTE 5133: DEPARTMENT OF WATER, SANITATION, IRRIGATION, ENVIRONMENT, ENERGY AND CLIMATE CHANGE</b>				

<b>1006005110 P6</b>	<b>WATER SUPPLY AND MANAGEMENT SERVICES</b>			
<b>1006025110 SP2</b>	<b>Rural Water Supply Services</b>			
3110502	Water Supplies and Sewerage (ward based FLoCCA counterpart funding)	140,000,000	84,804,736	55,195,264
3110504	Other civil and structural work (Nyaluru Water Project)	2,500,000	1,300,982	1,199,018
3110504	Other civil and structural work (Katala Water Project)	5,000,000	-	5,000,000

3110504	Other civil and structural work (Pambo Water Project)	5,000,000	-	5,000,000
	<b>Sub Total P6</b>	<b>152,500,000</b>	<b>86,105,718</b>	<b>66,394,282</b>
<b>1007005110 P7</b>	<b>ENVIRONMENT PROTECTION AND MANAGEMENT SERVICES</b>			
<b>1007015110 SP1</b>	<b>Pollution and Waste Management services</b>			
3110502	Other civil and structural work (purchase of waste skips)	9,000,000	-	9,000,000
2640503	purchase of trucks and trailers (purchase of waste truck)	12,000,000	-	12,000,000
	<b>Sub Total P7</b>	<b>21,000,000</b>	<b>0</b>	<b>21,000,000</b>
<b>1008005110 P8</b>	<b>CLIMATE CHANGE MANAGEMENT SERVICES</b>			

<b>1008025110 SP2</b>	<b>Climate change mitigation, Adaptation and resilience Building</b>			
2640503	Other capital grants- (FLLoCA CCRG)	251,984,144	11,000,000	240,984,144
	<b>Sub Total P8</b>	251,984,144	<b>11,000,000</b>	<b>240,984,144</b>
<b>1009005110 P10</b>	<b>ENERGY SERVICES</b>			
<b>1009025110 SP2</b>	<b>Solar Power Services</b>			
3110504	Other infrastructure and civil works (Maintenance of solar lights)	8,000,000	-	8,000,000
	<b>Sub Total P10</b>	<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>
<b>1011005110 P11</b>	<b>GENERAL ADMINISTRATIVE SERVICES (WATER)</b>			

<b>1011035110 SP3</b>	<b>Debt Management Services</b>			
3110504	Other Civil and structural works (pending bills)	17,000,000	17,000,000	0
	<b>Sub Total P11</b>	<b>17,000,000</b>	<b>17,000,000</b>	<b>0</b>
	<b>TOTAL</b>	<b>450,484,144</b>	<b>114,105,718</b>	<b>336,378,426</b>
<b>VOTE 5134: DEPARTMENT OF GOVERNANCE, ADMINISTRATION, COMMUNICATION AND DEVOLUTION</b>				
<b>724025110</b>	<b>Field Coordination Services</b>			
<b>3110302</b>	Refurbishment of Non-Residential Buildings (Sub-County admin offices)	15,000,000	8,412,903	6,587,097
<b>725025110</b>	<b>Media Relations</b>			

3110504	Other infrastructure and civil works (pending bills)	5,000,000	-	5,000,000
<b>726035510</b>	<b>Disaster Prevention and Management Services</b>			
3110401	Disaster Management prevention	3,000,000	-	3,000,000
<b>TOTAL</b>		<b>23,000,000</b>	<b>8,412,903</b>	<b>14,587,097</b>
<b>VOTE 5135: EXECUTIVE OFFICE OF THE GOVERNOR</b>				
<b>0729015110SP1</b>	<b>Executive Management and Liaisons Services</b>			
2640503	Human Resource Enhancement Project (KDSP II)	10,000,000	-	10,000,000
<b>0728015110SP1</b>	<b>Strategy and Advisory Services</b>			

3110504	Other infrastructure (Pending bills at governor's new office)	10,000,000	-	10,000,000
<b>0727015110SP1</b>	<b>Human Resource Management and Development Services</b>			
3110504	Other infrastructure and public works (Head office)	210,000,000	94,250,000	115,750,000
	<b>TOTAL</b>	<b>230,000,000</b>	<b>94,250,000</b>	<b>135,750,000</b>
<b>VOTE 5136 - KENDU BAY MUNICIPALITY</b>				
<b>110005110</b>	<b>CP10: Public Works and Infrastructure Improvement Services</b>			

<b>110025110</b>	<b>SP2: Public facilities improvement services</b>			
3110504	Other Infrastructure and Civil Works (Installation of 14 solar lights)	3,000,000	-	3,000,000
	<b>CP10: Sub-Total</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>
<b>111005110</b>	<b>CP11: Housing and Urban Development Services</b>			
<b>111025110</b>	<b>SP2: Neighbourhood planning and development services</b>			

3130100	Acquisition of land for dumpsite	3,500,000	-	3,500,000
3130504	Development of 10 KM drainage	1,500,000	0	3,500,000
	<b>CP11 Sub- Total</b>	<b>5,000,000</b>	<b>0</b>	<b>7,000,000</b>
<b>TOTAL</b>		<b>8,000,000</b>	<b>0</b>	<b>10,000,000</b>
<b>VOTE 5137: MBITA MUNICIPAL BOARD</b>				
<b>110005110</b>	<b>CP10: Public Works and Infrastructure Improvement Services</b>			
<b>110025110</b>	<b>SP2: Public facilities improvement services</b>			

3110504	Other Infrastructure and Civil Works (Installation of 14 solar lights)	3,000,000	-	3,000,000
	<b>CP10: Sub-Total</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>
<b>111005110</b>	<b>CP11: Housing and Urban Development Services</b>			
<b>111025110</b>	<b>SP2: Neighbourhood planning and development services</b>		<b>0</b>	<b>0</b>
3130100	Acquisition of land for dumpsite	3,500,000	-	3,500,000
3130504	Development of 10 KM drainage	1,500,000	-	1,500,000

	<b>CP11 Sub- Total</b>	<b>5,000,000</b>	<b>0</b>	<b>5,000,000</b>
	<b>TOTAL DEVELOPMENT</b>	<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>
<b>VOTE 5138: NDHIWA MUNICIPAL BOARD</b>				
<b>11005110</b>	<b>CP10: Public Works and Infrastructure Improvement Services</b>			
<b>110025110</b>	<b>SP2: Public facilities improvement services</b>			
3110504	Other Infrastructure and Civil Works (Installation of 16 solar lights)	3,000,000	-	3,000,000
110045110	SP4: Provision for pending bills			

	<b>CP10: Sub-Total</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>
<b>111005110</b>	<b>CP11: Housing and Urban Development Services</b>			
<b>111025110</b>	<b>SP2: Neighbourhood planning and development services</b>			
3130100	Acquisition of land for dumpsite	3,500,000	-	3,500,000
3130504	Development of 7 KM drainage	1,500,000	-	1,500,000
	<b>CP11 Sub- Total</b>	<b>5,000,000</b>	<b>0</b>	<b>5,000,000</b>
	<b>TOTAL DEVELOPMENT</b>	<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>
<b>VOTE 5139: OYUGIS MUNICIPAL BOARD</b>				

110005110	CP2: Public Works and Infrastructure Improvement Services			
110015110	CSP 2.1: Transport Infrastructure Improvement Services			
3130101	Acquisition of Land for waste transfer stations	2,500,000	-	2,500,000
3110599	Construction of Boda boda shades	500,000	-	500,000
2630203	Capital grants to other levels of government (KUSP- UDG)	16,800,000	-	16,800,000
	CP2 Sub-Total	19,800,000	0	19,800,000

<b>111005110</b>	<b>CP3: Housing and Urban Development Services</b>			
<b>111005110</b>	<b>CSP 3.1: Environmental improvement services</b>			
3111120	Purchase of specialized equipment	4,500,000	-	4,500,000
3111305	Purchase of tree seedlings	500,000	-	500,000
	<b>CP3 Sub-Total</b>	<b>5,000,000</b>	<b>0</b>	<b>5,000,000</b>
	<b>TOTAL DEVELOPMENT VOTE</b>	<b>24,800,000</b>	<b>0</b>	<b>24,800,000</b>
	<b>GRAND TOTAL</b>	<b>4,206,076,016</b>	<b>889,315,646</b>	<b>3,303,760,370</b>

*Source: County Treasury, 2025*

## 2.4 Facility Improvement Financing/ Appropriation in Aid (FIF/AIA)

During the period under review, the County reported collecting **Kshs. 376,212,529** as FIF/AIA, which was 38.34 per cent of the annual target of Kshs. 981,068,740. The collected amount was retained and utilized at the source per the Facility Improvement Financing Act ,2023. The expenditure by the health facilities amounted to Kshs.289,729,169 as shown below.

Table 10: Breakdown of receipts and expenditure by health facilities at the end of the second quarter of FY 2024/2025

Name of the Health Facility	Approved Budget for the Facility	Actual Receipts from the Facility as at 31st December, 2024 (Kshs)	Actual Expenditure of the Facility as at 31st December, 2024 (Kshs)	Absorption rate (%)
	A	D=B+C	E	F=E/A*100
Homa Bay County Referral Hospital	252,000,000	133,268,345	111,614,676	44.29%
Rachounyo County Hospital	62,400,000	35,232,335	39,667,200	63.57%
Rachounyo North S/County	36,000,000	6,757,706	5,605,536	15.57%
Ndhiwa Sub County Hospital	36,000,000	14,241,012	13,185,434	36.63%
Mbita Sub County Hospital	36,000,000	10,437,118	10,346,368	28.74%
Kabondo Sub County Hospital	36,000,000	4,134,852	4,020,353	11.17%
Rangwe Sub County Hospital	36,000,000	13,353,989	13,253,989	36.82%
Suba South S/County Hospital	36,000,000	6,528,509	5,769,647	16.03%
Magunga L4 Hospital	36,000,000	10,719,483	4,494,128	12.48%
Kisegi L4 Hospital	24,000,000	6,285,000	6,808,615	28.37%
Pala L4 Hospital	36,000,000	20,059,711	19,924,461	55.35%
Tom Mboya L4 Hospital	36,000,000	6,699,119	3,870,998	10.75%
Ogongo L4 Hospital	24,000,000	8,383,445	3,692,589	15.39%
Makongeni L4 Hospital	36,000,000	11,708,133	7,787,245	21.63%
Marindi L4 Hospital	24,000,000	6,455,373	4,880,830	20.34%
Nyang'IELA L4 Hospital	24,000,000	5,950,303	4,910,890	20.46%
Othoro L4 Hospital	24,000,000	1,627,052	870,000	3.63%
Miriu L4 Hospital	36,000,000	4,423,164	2,718,982	7.55%
Ober L4 Hospital	24,000,000	4,340,979	2,176,998	9.07%
Ndiru L4 Hospital	24,000,000	7,794,138	4,942,875	20.60%
Kandiego L4 Hospital	38,610,000	8,542,482	4,094,852	10.61%
Nyandiwa L4 Hospital	34,729,630	9,500,749	7,899,681	22.75%
Malela L4 Hospital	24,000,000	4,277,650	4,157,600	17.32%
Sena L4 Hospital	50,460,000	3,061,581	3,035,223	6.02%
<b>Total</b>	<b>981,068,740</b>	<b>343,782,227</b>	<b>289,729,169</b>	<b>29.53%</b>

Source: county treasury 2025

# PROJECT IMPLEMENTATION STATUS AS AT 31<sup>st</sup> DECEMBER 2024

## BUDGET ALLOCATION AND ABSORPTION RATE BY DEPARTMENT

Table 11 Budget Allocation and Absorption Rate by Spending entities

Department	Budget Allocation (Kshs. Million		Expenditure (Kshs.		Absorption rate (%)	
			Million)			
	Rec	Dev	Rec	Dev	Rec	Dev
Finance and Economic Planning	707,575,155	238,935,539	269,560,015	12,000,000	38.1	5.0
County Public Service Board	69,457,403	0	29,860,814	0	43.0	0
County Assembly Service Board	1,027,160,105	142,564,789	0	0	0.0	0
Homa Bay Municipal Board	29,756,691	48,861,088	10,600,000	0	35.6	0
Office of the Deputy Governor and Department of Agriculture and Livestock	210,480,293	262,538,880	97,609,726	31,215,256	46.4	11.9
Gender Equality and Inclusivity,	153,719,567	95,000,000	63,381,993	16109890	41.2	17.0

Roads, Public Works, Transport and Infrastructure	157,385,190	889,974,496	59,600,000	339,303,479	37.9	38.1
Blue Economy, Fisheries, Mining and Digital Economy	90,898,817	93,691,161	38,894,175	4,123,395	42.8	4.4
Education, Human Capital Development and Vocational Training	1,246,301,659	85,000,000	550,177,448	13,601,585	44.1	16.0
Public Health and Medical Services	2,594,718,389	320,000,000	1,315,671,610	187,829,144	50.7	58.7
Lands, Physical Planning, Housing and Urban Development	82,313,342	1,072,020,992	33,536,640	0	40.7	0
Trade, Industry, Tourism, Cooperative Development and Marketing	165,259,292	205,204,927	70,375,000	68,364,276	42.6	33.3
Water, Sanitation, Irrigation, Environment, Energy and Climate Change	251,284,923	450,484,144	89,094,377	114,105,718	35.5	25.3

Governance, Administration, Communication and Devolution	440,000,546	23,000,000	174,935,479	8,412,903	39.8	36.6
Executive Office of the Governor	402,146,771	230,000,000	187,813,998	94,250,000	46.7	41.0
Kendu Bay Municipal Board	9,870,274	8,000,000	800,000	0	8.1	0
Mbita Municipal Board	9,870,274	8,000,000	800,000	0	8.1	0
Ndhiwa Municipal Board	9,870,274	8,000,000	600,000	0	6.1	0
Oyugis Municipal Board	12,833,620	24,800,000	0	0	0	0
<b>Total</b>	<b>7,670,902,585.00</b>	<b>4,206,076,016.00</b>	<b>2,993,311,275.80</b>	<b>889,315,646</b>	<b>39.0</b>	<b>21.1</b>

*Source; County Treasury,2024.*

Table 12 Budget Execution by Programmes and Sub-Programmes

Programme	Sub- Programme	Approved Budget Estimates fy 2024-20245 (Ksh)-	Actual Expenditure (Ksh)	Variance	Absorption (%)
<b>Department of Finance and Economic Planning</b>					
General administration and support services	Staff Remuneration and Welfare Support Services	451,893,111	223,754,172	228,138,939	49.5
	General Logistics, Coordination and Asset Management Services	172,735,098	38,955,376	133,779,722	22.6
	<b>Sub total</b>	<b>624,628,209</b>	<b>262,709,548</b>	<b>361,918,661</b>	<b>42.1</b>
Planning, budgeting and development coordination services	Economic planning and development services	10,953,000	500,000	10,453,000	4.6
	Resource allocation services	9,393,200		9,393,200	-

	Public Participation facilitation services	12,589,000		12,589,000	-
	<b>Sub total</b>	<b>32,935,200</b>	<b>500,000</b>	<b>32,435,200</b>	<b>1.5</b>
Financial management services	Internal Revenue Generation Services	28,486,600	6,350,467	22,136,133	22.3
	<b>Sub total</b>	<b>28,486,600</b>	<b>6,350,467</b>	<b>22,136,133</b>	<b>22.3</b>
	Accounting and Financial Reporting Services	8,859,400		8,859,400	-
	Supply Chain Management	9,592,861		9,592,861	
	Audit and Advisory Services	7,072,885		7,072,885	-
	Emergency Management Services	234,935,539	12,000,000	222,935,539	5.1
	<b>Sub total</b>	<b>260,460,685</b>	<b>12,000,000</b>	<b>248,460,685</b>	<b>4.6</b>
	<b>Total</b>	<b>946,510,694</b>	<b>281,560,015</b>	<b>664,950,679</b>	<b>29.7</b>

County Public Service Board					
Policy, Planning and Administration Services	Policy and Planning Services	500,000		500,000	-
	Administrative Support Services	66,557,403	29,860,814	36,696,589	44.9
	Facility Improvement & Capacity Strengthening Services			0	-
	<b>Sub total</b>	<b>67,057,403</b>	<b>29,860,814</b>	<b>37,196,589</b>	<b>44.5</b>
Personnel Sourcing and Management Services	Recruitment, Selection and Deployment Services	1,300,000		1,300,000	-
	Capacity Development Services	1,100,000		1,100,000	-
	<b>Sub total</b>	<b>2,400,000</b>	<b>0</b>	<b>2,400,000</b>	-
	<b>Total</b>	<b>69,457,403</b>	<b>29,860,814</b>	<b>39,596,589</b>	<b>43</b>
County Assembly Service Board					
Legislative Services	Members welfare Support services	247,066,059	-	247,066,059	-

	Legislative development and approval services	131,636,498	-	131,636,498	-
	<b>Sub total</b>	<b>378,702,557</b>	<b>-</b>	<b>378,702,557</b>	<b>-</b>
Oversight and Control Services	Capacity building services	80,000,000	0	80,000,000	-
	Report writing services	40,000,000	-	40,000,000	-
	Public participation and education services	20,000,000	-	20,000,000	-
	<b>Sub total</b>	<b>140,000,000</b>	<b>0</b>	<b>140,000,000</b>	<b>-</b>
Ward Representation Services	Staff welfare support services	59,712,348	-	59,712,348	-

	Ward operations and maintenance	17,284,320	-	17,284,320	-
	<b>Sub total</b>	<b>76,996,668</b>	<b>-</b>	<b>76,996,668</b>	<b>-</b>
Policy, Planning and Administrative	Administrative support services	272,270,879	-	272,270,879	-
	Financial management Services	159,190,000	-	159,190,000	-
	Assembly infrastructure development Services	142,564,789	-	142,564,789	-
	<b>Sub total</b>	<b>574,025,669</b>	<b>-</b>	<b>574,025,669</b>	<b>-</b>
	<b>Total</b>	<b>1,169,724,894</b>	<b>0</b>	<b>1,169,724,894</b>	
<b>Homa Bay Municipal Board</b>					

Policy, Planning, General Administration and Support Services	Financial management Services	6,811,419		6,811,419	-
	Administration and Support Services	22,945,272	10,600,000	12,345,272	46.2
	<b>Sub total</b>	<b>29,756,691</b>	<b>10,600,000</b>	<b>19,156,691</b>	<b>35.6</b>
Urban development services	Land Use Planning and Management	37,861,088		37,861,088	-
	Neighbourhood Planning and Development Services	4,000,000	-	4,000,000	-
	Provision for pending bills	2,000,000		2,000,000	
	Environmental Management Services	5,000,000	-	5,000,000	-
	<b>Sub total</b>	<b>48,861,088</b>	<b>0</b>	<b>48,861,088.00</b>	<b>-</b>

	<b>Total</b>	<b>78,617,779</b>	<b>10,600,000</b>	<b>68,017,779</b>	<b>13.5</b>
<b>Office of The Deputy Governor and Department of Agriculture, Livestock, Fisheries and Food Security</b>					
	General Administration and Support Services	210,480,293	97,609,726	112,870,567	46.4
	<b>Sub total</b>	<b>210,480,293</b>	<b>97,609,726</b>	<b>112,870,567</b>	<b>46.4</b>
Crop, Land and Agribusiness Development Services	Crop Development Services	21,499,430	0	21,499,430	-
	Sub Sector Infrastructure Development Services	5,000,000	0	5,000,000	-
	Farm Input Access Services	43,000,000	30,070,739	12,929,261	-
	National Agriculture Rural Inclusive Growth		-	0	-

	Agriculture Sector Development Support Programme	10,918,919	-	10,918,919	-
	National Value Chain Project	156,515,152	-	156,515,152	
	<b>Sub total</b>	<b>236,933,501</b>	<b>30,070,739</b>	<b>206,862,762</b>	<b>0</b>
Livestock Development Programme	Livestock Improvement and Development	2,000,000	0	2,000,000	-
	Livestock Infrastructure Development Services	23,605,379	1,144,517	22,460,862	-
	Livestock Health and Disease Management	0	0	0	-
	<b>Sub total</b>	<b>25,605,379</b>	<b>1,144,517</b>	<b>24,460,862</b>	<b>4.5</b>
	<b>Total</b>	<b>473,019,173</b>	<b>128,824,982</b>	<b>344,194,191</b>	<b>27.2</b>

Department of Gender Equality and Inclusivity Youth, sports, Talent Development, cultural Heritage and Social Services					
Policy, Planning and General Administration services	Personnel Remuneration and Welfare of Staff Services	83,952,751	60,650,993	23,301,758	72.2
	Policy Planning and Field Support Services	15,199,521	2,731,000	12,468,521	18
	<b>Sub total</b>	<b>99,152,272</b>	<b>63,381,993</b>	35,770,279	<b>63.9</b>
Cultural And Creative Sector Development Services	Creative Economy Development Services	1,557,877		1,557,877	-
	Cultural Development and Promotion Services	9,000,000		9,000,000	-
	<b>Sub total</b>	<b>10,557,877</b>	<b>0</b>	<b>10,557,877</b>	-

Social Development and Empowerment Services	Gender Mainstreaming and Women Empowerment Services	6,604,418		6,604,418	-
	Youth Empowerment and Mainstreaming Services	7,632,000		7,632,000	-
	SGBV Control Services	6,773,000		6,773,000	-
	<b>Sub total</b>	<b>21,009,418</b>	<b>0</b>	<b>21,009,418</b>	-
Management and Development of Sports and Sports Facilities	Sports Infrastructure Development Services	83,000,000	16,109,890	66,890,110	19.4
	Sports Management and Talent Development	35,000,000		35,000,000	-
	<b>Sub total</b>	<b>118,000,000</b>	<b>16,109,890</b>	<b>101,890,110</b>	<b>13.7</b>
	<b>Total</b>	<b>248,719,567</b>	<b>79,491,883</b>	<b>169,227,684</b>	<b>32</b>

Department of Roads, Transport and Public Works and Infrastructure					
General Administration, Planning and Support Services	Remuneration and staff Welfare Support Services	130,541,652	59,000,000	71,541,652	45.2
	Administration Support and Staff Capacity Development Services	25,930,038	600,000	25,330,038	
	Policy Planning and Field Support Services	613,500		613,500	-
	Monitoring Evaluation and learning and Report Development Services	300,000		300,000	
	<b>Sub total</b>	<b>157,385,190</b>	<b>59,600,000</b>	<b>97,785,190</b>	<b>37.9</b>
Public works and maintenance services	Infrastructure Development Services	33,000,000	13,583,204	19,416,796	-

	Purchase of Plant and Machinery maintenance	35,000,000		35,000,000	-
	<b>Sub total</b>	<b>68,000,000</b>	<b>13,583,204</b>	<b>54,416,796</b>	<b>20</b>
Road Development and Maintenance Services	Road Development Services	425,000,000	243,381,823	181,618,177	57.3
	CSP 3.2: Road Maintenance	396,974,496	82,338,452	314,636,044	20.7
	<b>Sub total</b>	<b>821,974,496</b>	<b>325,720,275</b>	<b>496,254,221</b>	<b>39.6</b>
Transport Services	construction of Bus Park	0		0	-
	<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
	<b>Total</b>	<b>1,047,359,686</b>	<b>398,903,479</b>	<b>648,456,207</b>	<b>38.1</b>
<b>Department of Blue Economy, Fisheries Mining and Digital Economy</b>					
General Administration, Planning and Support Services	Policy Development	0		0	-
	Personnel Remuneration and Welfare Services	76,286,892	36,500,000	39,786,892	47.8
	Administrative Support Services	14,611,925	2,394,175	12,217,750	16.4

	<b>Sub total</b>	<b>90,898,817</b>	<b>38,894,175</b>	<b>52,004,642</b>	<b>43</b>
Blue Economy and Fisheries Resources and Development Services	Capture Fisheries and Development	4,500,000		4,500,000	-
	Aquaculture Development	12,909,422		12,909,422	-
	Artisanal Mining Services	7,000,000		7,000,000	
	Mineral Prospecting Services	3,000,000		3,000,000	
	Blue Economy Development Services	51,281,739	4,123,395	47,158,344	
	<b>Sub total</b>	<b>78,691,161</b>	<b>4,123,395</b>	<b>74,567,766</b>	<b>5.2</b>
ICT And Digital Economy Development Services	ICT Infrastructure Development	15,000,000		15,000,000	-

	Digital Literacy and Skill Development Services	0		0	-
	<b>Sub total</b>	<b>15,000,000</b>	<b>0</b>	<b>15,000,000</b>	-
	<b>Total</b>	<b>184,589,978</b>	<b>43,017,570</b>	<b>141,572,408</b>	<b>23.3</b>
<b>Department of Education, Human Capital Development and Vocational Training</b>					
General Administration and Quality Assurance Service	General administration Services	19,265,068	8,177,448	11,087,620	42.4
	Human Resources Management services	984,173,791	448,000,000	536,173,791	
	Quality Assurance Services	8,408,000		8,408,000	-
	Stakeholder Management Services	920,000		920,000	
	Special Needs Education Services	544,800		544,800	

	<b>Sub total</b>	<b>1,013,311,659</b>	<b>456,177,448</b>	<b>557,134,211</b>	<b>45</b>
EYE and Vocational Training Services	EYE Teaching and Learning material	13,290,000		13,290,000	-
	EYE Infrastructure Development Services	50,000,000	13,601,585	36,398,415	
	<b>Sub total</b>	<b>63,290,000</b>	<b>13,601,585</b>	<b>49,688,415</b>	<b>21.5</b>
ICT Services	VTC Training and Learning Materials Services	3,500,000		3,500,000	-
	Skills Development and Exhibition Shows Services	1,200,000		1,200,000	
	VTC Infrastructure Development Services	35,000,000		35,000,000	

	Bursary and Scholarship Services	215,000,000	94,000,000	121,000,000	-
	<b>Sub total</b>	<b>254,700,000</b>	<b>94,000,000</b>	<b>160,700,000</b>	<b>-</b>
	<b>Total</b>	<b>1,331,301,659</b>	<b>563,779,033</b>	<b>767,522,626</b>	<b>42.3</b>
<b>Department of Public Health and Medical Services</b>					
Policy planning and administrative support service	Policy, Planning and Monitoring Services	17,140,000		17,140,000	-
	Administrative Support Services	2,264,067,453	1,221,668,995	1,042,398,458	54
	<b>Sub total</b>	<b>2,281,207,453</b>	<b>1,221,668,995</b>	<b>1,059,538,458</b>	<b>53.6</b>
Preventive and promotive health services	Community health services	89,620,000	52,491,880	37,128,120	58.6
	Disease control services	6,000,000		6,000,000	-
	Facility infrastructure improvement services	145,000,000	34,119,331	110,880,669	

	<b>Sub total</b>	<b>240,620,000</b>	<b>86,611,211</b>	<b>154,008,789</b>	<b>36</b>
Curative and rehabilitative health services	Routine medical health services	110,890,936	41,510,735	69,380,201	37.4
	Medical emergency response services	4,000,000		4,000,000	-
	Facility infrastructure improvement services	275,000,000	153,709,812	121,290,188	55.9
	<b>Sub total</b>	<b>389,890,936</b>	<b>195,220,547</b>	<b>194,670,389</b>	<b>50.1</b>
Research and development service	Research and surveillance services	2,000,000		2,000,000	-
	Capacity development services	1,000,000		1,000,000	-
	<b>Sub total</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>	-
	<b>Total</b>	<b>2,914,718,389</b>	<b>1,503,500,754</b>	<b>1,411,217,635</b>	<b>51.6</b>
<b>Department of Lands, Housing, Urban Development and Physical Planning</b>					
General Administration Services	General administrative support services	69,308,719	33,536,640	35,772,079	48.4
	Operation and maintenance Services	10,774,623		10,774,623	-
	General Office Infrastructure	2,230,000		2,230,000	
	<b>Sub total</b>	<b>82,313,342</b>	<b>33,536,640</b>	<b>48,776,702</b>	<b>40.7</b>

Lands and Physical planning	County Development planning Services	10,500,000		10,500,000	-
	Land Valuation and Registration Support Services	25,000,000		25,000,000	-
	County Land Acquisition and Management Services	6,000,000		6,000,000	-
	<b>Sub total</b>	<b>41,500,000</b>	<b>0</b>	<b>41,500,000</b>	-
Housing and Urban Development	Housing improvement services	1,500,000		1,500,000	-
	Settlements Upgrading Services	1,029,020,992		1,029,020,992	
	<b>Sub total</b>	<b>1,030,520,992</b>	<b>0</b>	<b>1,030,520,992</b>	-
	<b>Total</b>	<b>1,154,334,334</b>	<b>33,536,640</b>	<b>1,120,797,694</b>	<b>2.9</b>

Department of Trade, Tourism, Industrialization, and Enterprise Development					
Planning and Administrative services	Administrative and Support Services	152,867,754	70,000,000	82,867,754	45.8
	Policy Development and Implementation Services	1,000,000		1,000,000	-
	Administrative Support Services	11,391,538	375,000	11,016,538	3.3
	<b>Sub total</b>	<b>165,259,292</b>	<b>70,375,000</b>	<b>94,884,292</b>	<b>42.6</b>
Trade, Cooperative and Entrepreneurship Development Service	Enterprise Development Services	42,000,000		42,000,000	-
	Cooperative Development and Promotion Services	10,000,000		10,000,000	-
	Trade Infrastructure Development Services	109,204,927	68,364,277	40,840,650	62.6

	<b>Sub total</b>	<b>161,204,927</b>	<b>68,364,277</b>	<b>92,840,650</b>	<b>42.4</b>
Tourism And Industrial Development Services	Value Chain Development Services	36,000,000	0	36,000,000	-
	Tourism Development	5,000,000		5,000,000	-
	Tourism Infrastructure Development	0		0	
	Industrial Park Development	0		0	
	Investments Promotion and Facilitation	3,000,000		3,000,000	
	<b>Sub total</b>	<b>44,000,000</b>	<b>0</b>	<b>44,000,000</b>	<b>-</b>
	<b>Total</b>	<b>370,464,219</b>	<b>138,739,277</b>	<b>231,724,942</b>	<b>37.5</b>
<b>Department of Water Sanitation, Irrigation, Environment, Energy and Climate Change</b>					

General Administrative services	Administrative Support Services	240,284,926	78,000,000	162,284,926	32.5
	Policy and Planning Services	17,000,000	7,800,000	9,200,000	45.9
	<b>Sub total</b>	<b>257,284,926</b>	<b>85,800,000</b>	<b>171,484,926</b>	<b>33.3</b>
	Rural Water Supply Services	152,500,000	106,400,096	46,099,904	69.8
	<b>Sub total</b>	<b>152,500,000</b>	<b>106,400,096</b>	<b>46,099,904</b>	<b>69.8</b>
	Solar Power Services	8,000,000		8,000,000	
	Irrigation Infrastructure Development and Rehabilitation			0	
		<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>	-
Environmental Protection and Management Services	Pollution and Waste Management services	21,000,000		21,000,000	-

	Climate Change Governance	11,000,000		11,000,000	
	Climate Change Mitigation, Adaptation and Resilience Building	251,984,141	11,000,000	240,984,141	4.4
	<b>Sub total</b>	<b>283,984,141</b>	<b>11,000,000</b>	<b>272,984,141</b>	<b>3.9</b>
	<b>Total</b>	<b>701,769,067</b>	<b>203,200,096</b>	<b>498,568,971</b>	<b>29</b>
<b>Governance and Administration, Communication and Devolution</b>					
Public service administration support services	Governance And Administration	339,495,656	163,289,385	176,206,271	48.1
	Field Coordination and Administration Services	29,400,000	18,198,243	11,201,757	
	Compliance and Enforcement	10,634,000		10,634,000	-

	Devolution Support Services	37,500,000			
	<b>Sub total</b>	<b>417,029,656</b>	<b>181,487,628</b>	<b>235,542,028</b>	<b>43.5</b>
Governance and coordination services	Executive management and liaison services	0		0	-
	Field coordination and administration services	0		0	-
	<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
Strategy and service delivery improvement services	Operationalization of Office of the GDSDMEU	0		0	-
	Communication and Information Services			0	-
	Compliance and management services	0		0	-

	<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
Communication and Public Engagement	County Press Services	12,120,000		12,120,000	-
	Media Relations	7,610,890		7,610,890	-
	County Visibility and Branding	7,520,000	1,860,754	5,659,246	<b>24.7</b>
	<b>Sub total</b>	<b>27,250,890</b>	<b>1,860,754</b>	<b>25,390,136</b>	<b>6.8</b>
				0	
Stake Holder, Special Projects Services	Special Projects Services	10,320,000	0	10,320,000	-
	Public Participation Coordination Services	3,600,000		3,600,000	
	Disaster Prevention and Management Services	4,800,000	0	4,800,000	-
	<b>Sub total</b>	<b>18,720,000</b>	<b>0</b>	<b>18,720,000</b>	<b>-</b>
	<b>Total</b>	<b>463,000,546</b>	<b>183,348,382</b>	<b>279,652,164</b>	<b>39.6</b>
<b>Executive Office of the Governor</b>					

Public service administration support services	Human resource management and development services	19,906,980	1,300,000	18,606,980	6.5
	Planning And Monitoring Services	0	0	0	
	Legal Services	20,978,330	2,593,095	18,385,235	12.4
	<b>Sub total</b>	<b>40,885,310</b>	<b>3,893,095</b>	<b>36,992,215</b>	<b>9.5</b>
Governance and coordination services	Executive management and liaison services	532,819,306	258,346,170	274,473,136	48.5
	Field coordination and administration services	14,181,600	0	14,181,600	-
	<b>Sub total</b>	<b>547,000,906</b>	<b>258,346,170</b>	<b>288,654,736</b>	<b>47.2</b>

Strategy and service delivery improvement services	Strategy and advisory services	40,210,555	17,824,733	22,385,822	44.3
	Information and Communication Services	4,050,000	2,000,000	2,050,000	49.4
	Compliance and management services	0		0	-
	<b>Sub total</b>	<b>44,260,555</b>	<b>19,824,733</b>	<b>24,435,822</b>	<b>44.8</b>
	<b>Total</b>	<b>632,146,771</b>	<b>282,063,998</b>	<b>350,082,773</b>	<b>44.6</b>
<b>Kendu Bay Municipal Board</b>					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	1,057,052		1,057,052	-
	Personnel Remuneration and Development	3,803,640	800,000		

	Administration and Support Services	5,009,582		5,009,582	-
	<b>Sub total</b>	<b>9,870,274</b>	<b>800,000</b>	<b>9,070,274</b>	<b>8.1</b>
Public Works and Infrastructure Improvements Services	Public facilities improvement services	3,000,000		3,000,000	-
	Land Use Management	1,500,000		1,500,000	-
	Environmental Management Services	3,500,000		3,500,000	-
	<b>Sub total</b>	<b>8,000,000</b>	<b>0</b>	<b>8,000,000.00</b>	<b>-</b>
	<b>Total</b>	<b>17,870,274</b>	<b>800,000</b>	<b>17,070,274</b>	<b>4.5</b>
<b>Mbita Municipal Board</b>					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,803,640		3,803,640	-
	Personnel Remuneration and Development	3,731,949	800,000		

	Administration and Support Services	2,334,685		2,334,685	-
	<b>Sub total</b>	<b>9,870,274</b>	<b>800,000</b>	<b>9,070,274</b>	<b>8.1</b>
Public Works and Infrastructure Improvements Services	Environmental Improvement Services	5,000,000		5,000,000	-
	Transport Infrastructure Improvements	3,000,000		3,000,000	-
	Environmental Management Services	0		0	-
	<b>Sub total</b>	<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>	-
	<b>Total</b>	<b>17,870,274</b>	<b>800,000</b>	<b>17,070,274</b>	<b>4.5</b>
<b>NDHIWA Municipal Board</b>					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,886,440		3,886,440	-

	Personnel Remuneration and Development	3,731,949	600,000		
	Administration and Support Services	2,251,885		2,251,885	-
	<b>Sub total</b>	<b>9,870,274</b>	<b>600,000</b>	<b>9,270,274</b>	<b>6.1</b>
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	3,000,000		3,000,000	-
	Environmental Improvement Services	5,000,000		5,000,000	-
	Environmental Management Services	0		0	-
	<b>Sub total</b>	<b>8,000,000</b>	<b>-</b>	<b>8,000,000</b>	<b>-</b>
	<b>Total</b>	<b>17,870,274</b>	<b>600,000</b>	<b>17,270,274</b>	<b>3.4</b>
<b>OYUGIS Municipal Board</b>					

Policy, Planning, General Administration and Support Services	Policy and Planning Services	705,831		705,831	-
	Personnel Remuneration and Development	6,556,056	1,300,000	5,256,056	
	Administration and Support Services	5,571,733		5,571,733	-
	<b>Sub total</b>	<b>12,833,620</b>	<b>1,300,000</b>	<b>11,533,620</b>	<b>10.1</b>
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	19,800,000		19,800,000	-
	Environmental Management Services	5,000,000		5,000,000	-
	Environmental Management Services	0		0	-
	<b>Sub total</b>	<b>24,800,000</b>	-	<b>24,800,000</b>	-
	<b>Total</b>	<b>37,633,620</b>		<b>36,333,620</b>	-

GRAND TOTAL		11,876,978,601	3,882,626,922	7,993,051,679	32.7
-------------	--	----------------	---------------	---------------	------

*Source: County Treasury 2025*

## CHAPTER THREE: BUDGET ABSORPTION PER COUNTY ENTITY

This chapter summarizes the approved budget allocation, expenditure and absorption rate by departments/entities in the first half of FY 2024/25

### 3.1.0 BUDGET ALLOCATION AND ABSORPTION RATE BY DEPARTMENT

Table 13 Budget Allocation and Absorption Rate by Spending entities

Department	Budget Allocation (Kshs. Million		Expenditure (Kshs.		Absorption rate (%)	
			Million)			
	Rec	Dev	Rec	Dev	Rec	Dev
Finance and Economic Planning	707,575,155	238,935,539	269,560,015	12,000,000	38.1	5.0
County Public Service Board	69,457,403	0	29,860,814	0	43.0	0
County Assembly Service Board	1,027,160,105	142,564,789	0	0	0.0	0
Homa Bay Municipal Board	29,756,691	48,861,088	10,600,000	0	35.6	0
Office of the Deputy Governor and Department of Agriculture and Livestock	210,480,293	262,538,880	97,609,726	31,215,256	46.4	11.9
Gender Equality and Inclusivity,	153,719,567	95,000,000	63,381,993	16109890	41.2	17.0

Roads, Public Works, Transport and Infrastructure	157,385,190	889,974,496	59,600,000	339,303,479	37.9	38.1
Blue Economy, Fisheries, Mining and Digital Economy	90,898,817	93,691,161	38,894,175	4,123,395	42.8	4.4
Education, Human Capital Development and Vocational Training	1,246,301,659	85,000,000	550,177,448	13,601,585	44.1	16.0
Public Health and Medical Services	2,594,718,389	320,000,000	1,315,671,610	187,829,144	50.7	58.7
Lands, Physical Planning, Housing and Urban Development	82,313,342	1,072,020,992	33,536,640	0	40.7	0
Trade, Industry, Tourism, Cooperative Development and Marketing	165,259,292	205,204,927	70,375,000	68,364,276	42.6	33.3
Water, Sanitation, Irrigation, Environment, Energy and Climate Change	251,284,923	450,484,144	89,094,377	114,105,718	35.5	25.3

Governance, Administration, Communication and Devolution	440,000,546	23,000,000	174,935,479	8,412,903	39.8	36.6
Executive Office of the Governor	402,146,771	230,000,000	187,813,998	94,250,000	46.7	41.0
Kendu Bay Municipal Board	9,870,274	8,000,000	800,000	0	8.1	0
Mbita Municipal Board	9,870,274	8,000,000	800,000	0	8.1	0
Ndhiwa Municipal Board	9,870,274	8,000,000	600,000	0	6.1	0
Oyugis Municipal Board	12,833,620	24,800,000	0	0	0	0
<b>Total</b>	<b>7,670,902,585.00</b>	<b>4,206,076,016.00</b>	<b>2,993,311,275.80</b>	<b>889,315,646</b>	<b>39.0</b>	<b>21.1</b>

*Source: County Treasury, 2025*

Table 14 Budget Execution by Programmes and Sub-Programmes

Programme	Sub- Programme	Approved Budget Estimates fy 2024-20245 (Ksh)-	Actual Expenditure (Ksh)	Variance	Absorpti on (%)
<b>Department of Finance and Economic Planning</b>					
General administration and support services	Staff Remuneration and Welfare Support Services	451,893,111	223,754,172	228,138,939	49.5
	General Logistics, Coordination and Asset Management Services	172,735,098	38,955,376	133,779,722	22.6
	<b>Sub total</b>	<b>624,628,209</b>	<b>262,709,548</b>	<b>361,918,661</b>	<b>42.1</b>
Planning, budgeting and development coordination services	Economic planning and development services	10,953,000	500,000	10,453,000	4.6
	Resource allocation services	9,393,200		9,393,200	-

	Public Participation facilitation services	12,589,000		12,589,000	-
	<b>Sub total</b>	<b>32,935,200</b>	<b>500,000</b>	<b>32,435,200</b>	<b>1.5</b>
Financial management services	Internal Revenue Generation Services	28,486,600	6,350,467	22,136,133	22.3
	<b>Sub total</b>	<b>28,486,600</b>	<b>6,350,467</b>	<b>22,136,133</b>	<b>22.3</b>
	Accounting and Financial Reporting Services	8,859,400		8,859,400	-
	Supply Chain Management	9,592,861		9,592,861	
	Audit and Advisory Services	7,072,885		7,072,885	-
	Emergency Management Services	234,935,539	12,000,000	222,935,539	5.1
	<b>Sub total</b>	<b>260,460,685</b>	<b>12,000,000</b>	<b>248,460,685</b>	<b>4.6</b>
	<b>Total</b>	<b>946,510,694</b>	<b>281,560,015</b>	<b>664,950,679</b>	<b>29.7</b>
<b>County Public Service Board</b>					

Policy, Planning and Administration Services	Policy and Planning Services	500,000		500,000	-
	Administrative Support Services	66,557,403	29,860,814	36,696,589	44.9
	Facility Improvement & Capacity Strengthening Services			0	-
	<b>Sub total</b>	<b>67,057,403</b>	<b>29,860,814</b>	<b>37,196,589</b>	<b>44.5</b>
Personnel Sourcing and Management Services	Recruitment, Selection and Deployment Services	1,300,000		1,300,000	-
	Capacity Development Services	1,100,000		1,100,000	-
	<b>Sub total</b>	<b>2,400,000</b>	<b>0</b>	<b>2,400,000</b>	-
	<b>Total</b>	<b>69,457,403</b>	<b>29,860,814</b>	<b>39,596,589</b>	<b>43</b>
<b>County Assembly Service Board</b>					
Legislative Services	Members welfare Support services	247,066,059	-	247,066,059	-

	Legislative development and approval services	131,636,498	-	131,636,498	-
	<b>Sub total</b>	<b>378,702,557</b>	-	<b>378,702,557</b>	-
Oversight and Control Services	Capacity building services	80,000,000	0	80,000,000	-
	Report writing services	40,000,000	-	40,000,000	-
	Public participation and education services	20,000,000	-	20,000,000	-
	<b>Sub total</b>	<b>140,000,000</b>	<b>0</b>	<b>140,000,000</b>	-
Ward Representation Services	Staff welfare support services	59,712,348	-	59,712,348	-

	Ward operations and maintenance	17,284,320	-	17,284,320	-
	<b>Sub total</b>	<b>76,996,668</b>	<b>-</b>	<b>76,996,668</b>	<b>-</b>
Policy, Planning and Administrative	Administrative support services	272,270,879	-	272,270,879	-
	Financial management Services	159,190,000	-	159,190,000	-
	Assembly infrastructure development Services	142,564,789	-	142,564,789	-
	<b>Sub total</b>	<b>574,025,669</b>	<b>-</b>	<b>574,025,669</b>	<b>-</b>
	<b>Total</b>	<b>1,169,724,894</b>	<b>0</b>	<b>1,169,724,894</b>	
<b>Homa Bay Municipal Board</b>					

Policy, Planning, General Administration and Support Services	Financial management Services	6,811,419		6,811,419	-
	Administration and Support Services	22,945,272	10,600,000	12,345,272	46.2
	<b>Sub total</b>	<b>29,756,691</b>	<b>10,600,000</b>	<b>19,156,691</b>	<b>35.6</b>
Urban development services	Land Use Planning and Management	37,861,088		37,861,088	-
	Neighbourhood Planning and Development Services	4,000,000	-	4,000,000	-
	Provision for pending bills	2,000,000		2,000,000	
	Environmental Management Services	5,000,000	-	5,000,000	-
	<b>Sub total</b>	<b>48,861,088</b>	<b>0</b>	<b>48,861,088.00</b>	-
	<b>Total</b>	<b>78,617,779</b>	<b>10,600,000</b>	<b>68,017,779</b>	<b>13.5</b>

Office of The Deputy Governor and Department of Agriculture, Livestock, Fisheries and Food Security					
	General Administration and Support Services	210,480,293	97,609,726	112,870,567	46.4
	<b>Sub total</b>	<b>210,480,293</b>	<b>97,609,726</b>	<b>112,870,567</b>	<b>46.4</b>
Crop, Land and Agribusiness Development Services	Crop Development Services	21,499,430	0	21,499,430	-
	Sub Sector Infrastructure Development Services	5,000,000	0	5,000,000	-
	Farm Input Access Services	43,000,000	30,070,739	12,929,261	-
	National Agriculture Rural Inclusive Growth		-	0	-

	Agriculture Sector Development Support Programme	10,918,919	-	10,918,919	-
	National Value Chain Project	156,515,152	-	156,515,152	
	<b>Sub total</b>	<b>236,933,501</b>	<b>30,070,739</b>	<b>206,862,762</b>	<b>0</b>
Livestock Development Programme	Livestock Improvement and Development	2,000,000	0	2,000,000	-
	Livestock Infrastructure Development Services	23,605,379	1,144,517	22,460,862	-
	Livestock Health and Disease Management	0	0	0	-
	<b>Sub total</b>	<b>25,605,379</b>	<b>1,144,517</b>	<b>24,460,862</b>	4.5
	<b>Total</b>	<b>473,019,173</b>	<b>128,824,982</b>	<b>344,194,191</b>	<b>27.2</b>
<b>Department of Gender Equality and Inclusivity Youth, sports, Talent Development, cultural Heritage and Social Services</b>					

Policy, Planning and General Administration services	Personnel Remuneration and Welfare of Staff Services	83,952,751	60,650,993	23,301,758	72.2
	Policy Planning and Field Support Services	15,199,521	2,731,000	12,468,521	18
	<b>Sub total</b>	<b>99,152,272</b>	<b>63,381,993</b>	35,770,279	<b>63.9</b>
Cultural And Creative Sector Development Services	Creative Economy Development Services	1,557,877		1,557,877	-
	Cultural Development and Promotion Services	9,000,000		9,000,000	-
	<b>Sub total</b>	<b>10,557,877</b>	<b>0</b>	<b>10,557,877</b>	-
Social Development and Empowerment Services	Gender Mainstreaming and Women Empowerment Services	6,604,418		6,604,418	-

	Youth Empowerment and Mainstreaming Services	7,632,000		7,632,000	-
	SGBV Control Services	6,773,000		6,773,000	-
	<b>Sub total</b>	<b>21,009,418</b>	<b>0</b>	<b>21,009,418</b>	-
Management and Development of Sports and Sports Facilities	Sports Infrastructure Development Services	83,000,000	16,109,890	66,890,110	19.4
	Sports Management and Talent Development	35,000,000		35,000,000	-
	<b>Sub total</b>	<b>118,000,000</b>	<b>16,109,890</b>	<b>101,890,110</b>	<b>13.7</b>
	<b>Total</b>	<b>248,719,567</b>	<b>79,491,883</b>	<b>169,227,684</b>	<b>32</b>
<b>Department of Roads, Transport and Public Works and Infrastructure</b>					
General Administration, Planning and Support Services	Remuneration and staff Welfare Support Services	130,541,652	59,000,000	71,541,652	45.2

	Administration Support and Staff Capacity Development Services	25,930,038	600,000	25,330,038	
	Policy Planning and Field Support Services	613,500		613,500	-
	Monitoring Evaluation and learning and Report Development Services	300,000		300,000	
	<b>Sub total</b>	<b>157,385,190</b>	<b>59,600,000</b>	<b>97,785,190</b>	<b>37.9</b>
Public works and maintenance services	Infrastructure Development Services	33,000,000	13,583,204	19,416,796	-
	Purchase of Plant and Machinery maintenance	35,000,000		35,000,000	-
	<b>Sub total</b>	<b>68,000,000</b>	<b>13,583,204</b>	<b>54,416,796</b>	<b>20</b>
Road Development and Maintenance Services	Road Development Services	425,000,000	243,381,823	181,618,177	57.3

	CSP 3.2: Road Maintenance	396,974,496	82,338,452	314,636,044	20.7
	<b>Sub total</b>	<b>821,974,496</b>	<b>325,720,275</b>	<b>496,254,221</b>	<b>39.6</b>
Transport Services	construction of Bus Park	0		0	-
	<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
	<b>Total</b>	<b>1,047,359,686</b>	<b>398,903,479</b>	<b>648,456,207</b>	<b>38.1</b>
<b>Department of Blue Economy, Fisheries Mining and Digital Economy</b>					
General Administration, Planning and Support Services	Policy Development	0		0	-
	Personnel Remuneration and Welfare Services	76,286,892	36,500,000	39,786,892	47.8
	Administrative Support Services	14,611,925	2,394,175	12,217,750	16.4
	<b>Sub total</b>	<b>90,898,817</b>	<b>38,894,175</b>	<b>52,004,642</b>	<b>43</b>
Blue Economy and Fisheries Resources and Development Services	Capture Fisheries and Development	4,500,000		4,500,000	-

	Aquaculture Development	12,909,422		12,909,422	-
	Artisanal Mining Services	7,000,000		7,000,000	
	Mineral Prospecting Services	3,000,000		3,000,000	
	Blue Economy Development Services	51,281,739	4,123,395	47,158,344	
	<b>Sub total</b>	<b>78,691,161</b>	<b>4,123,395</b>	<b>74,567,766</b>	<b>5.2</b>
ICT And Digital Economy Development Services	ICT Infrastructure Development	15,000,000		15,000,000	-
	Digital Literacy and Skill Development Services	0		0	-
	<b>Sub total</b>	<b>15,000,000</b>	<b>0</b>	<b>15,000,000</b>	<b>-</b>
	<b>Total</b>	<b>184,589,978</b>	<b>43,017,570</b>	<b>141,572,408</b>	<b>23.3</b>
<b>Department of Education, Human Capital Development and Vocational Training</b>					

General Administration and Quality Assurance Service	General administration Services	19,265,068	8,177,448	11,087,620	42.4
	Human Resources Management services	984,173,791	448,000,000	536,173,791	
	Quality Assurance Services	8,408,000		8,408,000	-
	Stakeholder Management Services	920,000		920,000	
	Special Needs Education Services	544,800		544,800	
	<b>Sub total</b>	<b>1,013,311,659</b>	<b>456,177,448</b>	<b>557,134,211</b>	<b>45</b>
EYE and Vocational Training Services	EYE Teaching and Learning material	13,290,000		13,290,000	-
	EYE Infrastructure Development Services	50,000,000	13,601,585	36,398,415	
	<b>Sub total</b>	<b>63,290,000</b>	<b>13,601,585</b>	<b>49,688,415</b>	<b>21.5</b>

ICT Services	VTC Training and Learning Materials Services	3,500,000		3,500,000	-
	Skills Development and Exhibition Shows Services	1,200,000		1,200,000	
	VTC Infrastructure Development Services	35,000,000		35,000,000	
	Bursary and Scholarship Services	215,000,000	94,000,000	121,000,000	-
	<b>Sub total</b>	<b>254,700,000</b>	<b>94,000,000</b>	<b>160,700,000</b>	<b>-</b>
	<b>Total</b>	<b>1,331,301,659</b>	<b>563,779,033</b>	<b>767,522,626</b>	<b>42.3</b>
<b>Department of Public Health and Medical Services</b>					
Policy planning and administrative support service	Policy, Planning and Monitoring Services	17,140,000		17,140,000	-

	Administrative Support Services	2,264,067,453	1,221,668,995	1,042,398,458	54
	<b>Sub total</b>	<b>2,281,207,453</b>	<b>1,221,668,995</b>	<b>1,059,538,458</b>	<b>53.6</b>
Preventive and promotive health services	Community health services	89,620,000	52,491,880	37,128,120	58.6
	Disease control services	6,000,000		6,000,000	-
	Facility infrastructure improvement services	145,000,000	34,119,331	110,880,669	
	<b>Sub total</b>	<b>240,620,000</b>	<b>86,611,211</b>	<b>154,008,789</b>	<b>36</b>
Curative and rehabilitative health services	Routine medical health services	110,890,936	41,510,735	69,380,201	37.4
	Medical emergency response services	4,000,000		4,000,000	-
	Facility infrastructure improvement services	275,000,000	153,709,812	121,290,188	55.9
	<b>Sub total</b>	<b>389,890,936</b>	<b>195,220,547</b>	<b>194,670,389</b>	<b>50.1</b>
Research and development service	Research and surveillance services	2,000,000		2,000,000	-
	Capacity development services	1,000,000		1,000,000	-
	<b>Sub total</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>	<b>-</b>
	<b>Total</b>	<b>2,914,718,389</b>	<b>1,503,500,754</b>	<b>1,411,217,635</b>	<b>51.6</b>

Department of Lands, Housing, Urban Development and Physical Planning					
General Administration Services	General administrative support services	69,308,719	33,536,640	35,772,079	48.4
	Operation and maintenance Services	10,774,623		10,774,623	-
	General Office Infrastructure	2,230,000		2,230,000	
	<b>Sub total</b>	<b>82,313,342</b>	<b>33,536,640</b>	<b>48,776,702</b>	<b>40.7</b>
Lands and Physical planning	County Development planning Services	10,500,000		10,500,000	-
	Land Valuation and Registration Support Services	25,000,000		25,000,000	-

	County Land Acquisition and Management Services	6,000,000		6,000,000	-
	<b>Sub total</b>	<b>41,500,000</b>	<b>0</b>	<b>41,500,000</b>	-
Housing and Urban Development	Housing improvement services	1,500,000		1,500,000	-
	Settlements Upgrading Services	1,029,020,992		1,029,020,992	
	<b>Sub total</b>	<b>1,030,520,992</b>	<b>0</b>	<b>1,030,520,992</b>	-
	<b>Total</b>	<b>1,154,334,334</b>	<b>33,536,640</b>	<b>1,120,797,694</b>	<b>2.9</b>
<b>Department of Trade, Tourism, Industrialization, and Enterprise Development</b>					
Planning and Administrative services	Administrative and Support Services	152,867,754	70,000,000	82,867,754	45.8
	Policy Development and Implementation Services	1,000,000		1,000,000	-

	Administrative Support Services	11,391,538	375,000	11,016,538	3.3
	<b>Sub total</b>	<b>165,259,292</b>	<b>70,375,000</b>	<b>94,884,292</b>	<b>42.6</b>
Trade, Cooperative and Entrepreneurship Development Service	Enterprise Development Services	42,000,000		42,000,000	-
	Cooperative Development and Promotion Services	10,000,000		10,000,000	-
	Trade Infrastructure Development Services	109,204,927	68,364,277	40,840,650	62.6
	<b>Sub total</b>	<b>161,204,927</b>	<b>68,364,277</b>	<b>92,840,650</b>	<b>42.4</b>
Tourism And Industrial Development Services	Value Chain Development Services	36,000,000	0	36,000,000	-
	Tourism Development	5,000,000		5,000,000	-

	Tourism Infrastructure Development	0		0	
	Industrial Park Development	0		0	
	Investments Promotion and Facilitation	3,000,000		3,000,000	
	<b>Sub total</b>	<b>44,000,000</b>	<b>0</b>	<b>44,000,000</b>	<b>-</b>
	<b>Total</b>	<b>370,464,219</b>	<b>138,739,277</b>	<b>231,724,942</b>	<b>37.5</b>
<b>Department of Water Sanitation, Irrigation, Environment, Energy and Climate Change</b>					
General Administrative services	Administrative Support Services	240,284,926	78,000,000	162,284,926	32.5
	Policy and Planning Services	17,000,000	7,800,000	9,200,000	<b>45.9</b>
	<b>Sub total</b>	<b>257,284,926</b>	<b>85,800,000</b>	<b>171,484,926</b>	<b>33.3</b>
	Rural Water Supply Services	152,500,000	106,400,096	46,099,904	69.8
	<b>Sub total</b>	<b>152,500,000</b>	<b>106,400,096</b>	<b>46,099,904</b>	<b>69.8</b>

	Solar Power Services	8,000,000		8,000,000	
	Irrigation Infrastructure Development and Rehabilitation			0	
		<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>	<b>-</b>
Environmental Protection and Management Services	Pollution and Waste Management services	21,000,000		21,000,000	-
	Climate Change Governance	11,000,000		11,000,000	
	Climate Change Mitigation, Adaptation and Resilience Building	251,984,141	11,000,000	240,984,141	4.4
	<b>Sub total</b>	<b>283,984,141</b>	<b>11,000,000</b>	<b>272,984,141</b>	<b>3.9</b>
	<b>Total</b>	<b>701,769,067</b>	<b>203,200,096</b>	<b>498,568,971</b>	<b>29</b>
<b>Governance and Administration, Communication and Devolution</b>					

Public service administration support services	Governance And Administration	339,495,656	163,289,385	176,206,271	48.1
	Field Coordination and Administration Services	29,400,000	18,198,243	11,201,757	
	Compliance and Enforcement	10,634,000		10,634,000	-
	Devolution Support Services	37,500,000			
	<b>Sub total</b>	<b>417,029,656</b>	<b>181,487,628</b>	<b>235,542,028</b>	<b>43.5</b>
Governance and coordination services	Executive management and liaison services	0		0	-
	Field coordination and administration services	0		0	-
	<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	-

Strategy and service delivery improvement services	Operationalization of Office of the GDSDMEU	0		0	-
	Communication and Information Services			0	-
	Compliance and management services	0		0	-
	<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	-
Communication and Public Engagement	County Press Services	12,120,000		12,120,000	-
	Media Relations	7,610,890		7,610,890	-
	County Visibility and Branding	7,520,000	1,860,754	5,659,246	24.7
	<b>Sub total</b>	<b>27,250,890</b>	<b>1,860,754</b>	<b>25,390,136</b>	<b>6.8</b>
				0	
Stake Holder, Special Projects Services	Special Projects Services	10,320,000	0	10,320,000	-
	Public Participation Coordination Services	3,600,000		3,600,000	

	Disaster Prevention and Management Services	4,800,000	0	4,800,000	-
	<b>Sub total</b>	<b>18,720,000</b>	<b>0</b>	<b>18,720,000</b>	<b>-</b>
	<b>Total</b>	<b>463,000,546</b>	<b>183,348,382</b>	<b>279,652,164</b>	<b>39.6</b>
<b>Executive Office of the Governor</b>					
Public service administration support services	Human resource management and development services	19,906,980	1,300,000	18,606,980	6.5
	Planning And Monitoring Services	0	0	0	
	Legal Services	20,978,330	2,593,095	18,385,235	12.4
	<b>Sub total</b>	<b>40,885,310</b>	<b>3,893,095</b>	<b>36,992,215</b>	<b>9.5</b>
Governance and coordination services	Executive management and liaison services	532,819,306	258,346,170	274,473,136	48.5

	Field coordination and administration services	14,181,600	0	14,181,600	-
	<b>Sub total</b>	<b>547,000,906</b>	<b>258,346,170</b>	<b>288,654,736</b>	<b>47.2</b>
Strategy and service delivery improvement services	Strategy and advisory services	40,210,555	17,824,733	22,385,822	44.3
	Information and Communication Services	4,050,000	2,000,000	2,050,000	49.4
	Compliance and management services	0		0	-
	<b>Sub total</b>	<b>44,260,555</b>	<b>19,824,733</b>	<b>24,435,822</b>	<b>44.8</b>
	<b>Total</b>	<b>632,146,771</b>	<b>282,063,998</b>	<b>350,082,773</b>	<b>44.6</b>
<b>Kendu Bay Municipal Board</b>					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	1,057,052		1,057,052	-

	Personnel Remuneration and Development	3,803,640	800,000		
	Administration and Support Services	5,009,582		5,009,582	-
	<b>Sub total</b>	<b>9,870,274</b>	<b>800,000</b>	<b>9,070,274</b>	<b>8.1</b>
Public Works and Infrastructure Improvements Services	Public facilities improvement services	3,000,000		3,000,000	-
	Land Use Management	1,500,000		1,500,000	-
	Environmental Management Services	3,500,000		3,500,000	-
	<b>Sub total</b>	<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>	-
	<b>Total</b>	<b>17,870,274</b>	<b>800,000</b>	<b>17,070,274</b>	<b>4.5</b>
<b>Mbita Municipal Board</b>					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,803,640		3,803,640	-

	Personnel Remuneration and Development	3,731,949	800,000		
	Administration and Support Services	2,334,685		2,334,685	-
	<b>Sub total</b>	<b>9,870,274</b>	<b>800,000</b>	<b>9,070,274</b>	<b>8.1</b>
Public Works and Infrastructure Improvements Services	Environmental Improvement Services	5,000,000		5,000,000	-
	Transport Infrastructure Improvements	3,000,000		3,000,000	-
	Environmental Management Services	0		0	-
	<b>Sub total</b>	<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>	-
	<b>Total</b>	<b>17,870,274</b>	<b>800,000</b>	<b>17,070,274</b>	<b>4.5</b>
<b>NDHIWA Municipal Board</b>					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,886,440		3,886,440	-

	Personnel Remuneration and Development	3,731,949	600,000		
	Administration and Support Services	2,251,885		2,251,885	-
	<b>Sub total</b>	<b>9,870,274</b>	<b>600,000</b>	<b>9,270,274</b>	<b>6.1</b>
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	3,000,000		3,000,000	-
	Environmental Improvement Services	5,000,000		5,000,000	-
	Environmental Management Services	0		0	-
	<b>Sub total</b>	<b>8,000,000</b>	-	<b>8,000,000</b>	-
	<b>Total</b>	<b>17,870,274</b>	<b>600,000</b>	<b>17,270,274</b>	<b>3.4</b>
<b>OYUGIS Municipal Board</b>					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	705,831		705,831	-

	Personnel Remuneration and Development	6,556,056	1,300,000	5,256,056	
	Administration and Support Services	5,571,733		5,571,733	-
	<b>Sub total</b>	<b>12,833,620</b>	<b>1,300,000</b>	<b>11,533,620</b>	<b>10.1</b>
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	19,800,000		19,800,000	-
	Environmental Management Services	5,000,000		5,000,000	-
	Environmental Management Services	0		0	-
	<b>Sub total</b>	<b>24,800,000</b>	-	<b>24,800,000</b>	-
	<b>Total</b>	<b>37,633,620</b>		<b>36,333,620</b>	-
<b>GRAND TOTAL</b>		<b>11,876,978,601</b>	<b>3,882,626,922</b>	<b>7,993,051,679</b>	<b>32.7</b>

*Source: County Treasury 2025*

## CHAPTER FOUR: CHALLENGES AND RECOMMENDATIONS

### 4.1 Challenges Encountered in Quarter II FY 2024/25

The County Treasury identified several challenges that hindered effective budget execution across various entities. Some of the major ones included:

- Underperformance of some OSR streams which have very high potential.
- Overreliance on the A-In-A health revenue as the primary contributor to the OSR;
- Huge historical pending bills, which must be prioritized before initiating new developments.
- Impact of the Gen-Z protest on equitable share of revenue, which led to a significant decrease in sharable revenue for counties
- The shift from NHIF to SHA/SHIF has negatively impacted health revenue for the county.
- Delays by the Parliament to pass legislation for operationalizing conditional grants to counties through the CGAA Act of 2024.

### 4.2 Recommendations

Some of the recommendations for addressing the identified challenges include but not limited to the following:

- Developing a sustainable repayment plan for pending bills which have been verified as legitimate by the appointed task force.
- Developing a robust revenue enhancement plan for ensuring that OSR is optimized to its potential of over KSh. 1.8 billion.
- Council of Governors to coordinate with the Senate and National Parliament for timely enactment of the necessary legislation, particularly the CGAAA which would ease access to the exchequer release by the National Treasury.
- Improve disaster preparedness and management by the county units responsible, including proper forecasting and financial planning.
- Complete the development of the valuation roll to maximize our OSR potential.
- Continuous mapping of all revenue streams to reduce overdependence on the health services user fees.