



COUNTY GOVERNMENT OF HOMA BAY

THE COUNTY TREASURY

COUNTY BUDGET IMPLEMENTATION REVIEW REPORT (CBIRR)

QUARTER TWO

FY 2024/2025

January, 2025

FOREWORD

The Second quarter of the FY 2024/25 Homa County Governments Budget Implementation Review Report (HCBIRR) 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 one report provides 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 for this government, 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 optimize by maximizing value for money for every shilling.

Thank You,



SOLOMON OBIERO,

CECM – FINANCE AND ECONOMIC PLANNING

COUNTY GOVERNMENT OF HOMA BAY

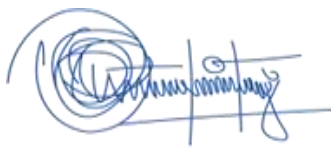
ACKNOWLEDGEMENT

The preparation of the Homa Bay County Annual 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 lead the processed 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 Director 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.



DR. LAWRANCE SMITH,
CHIEF OFFICER – ECONOMIC PLANNING AND BUDGET
COUNTY GOVERNMENT OF HOMA BAY

EXECUTIVE SUMMARY

This Quarter Two Homa Bay County Budget Implementation Review Report (CBIRR) for FY 2024/25, which covers October 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 expect 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 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.

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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.11.88 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

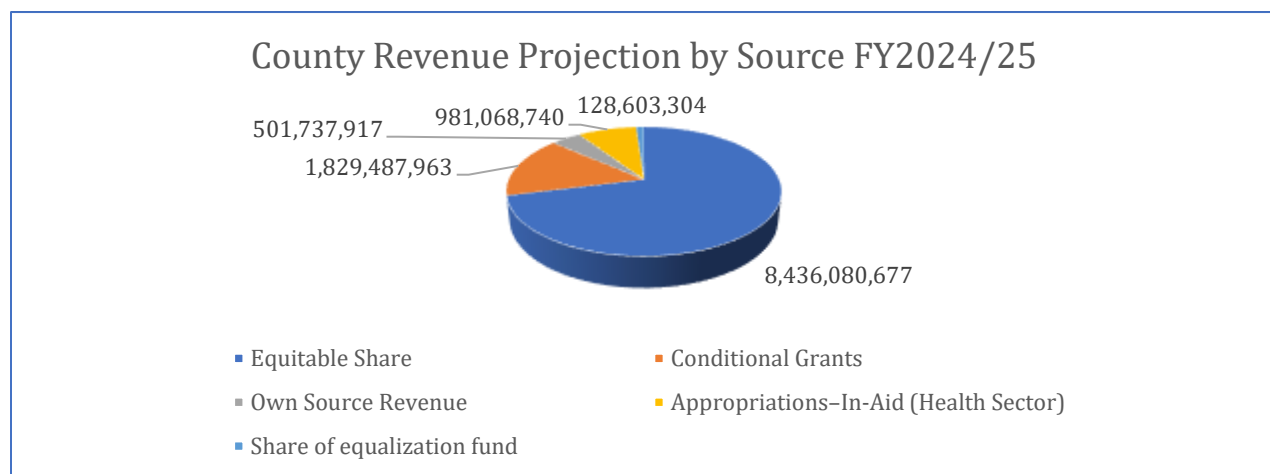
Revenue/Expenditure Category	Revised Estimates II FY 2023/24	Approved Estimates FY2024/25	Projected Estimates FY2025/26	Projected Estimates FY2026/27
Total Revenue	11,167,226,300	11,876,978,601	11,023,318,604	11,457,950 466
Equitable Share	8,128,387,250	8,436,080,677	8,441,225,975	8,735,348,573
Conditional 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
Total Expenditure	11,167,226,300	11,876,978,601	11,023,318,604	11,457,950,466
Recurrent Expenditure	7,659,925,512	7,670,902,585	7,606,089,837	7,791,406,317
<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>
Development Expenditure	3,507,300,788	4,206,076,016	3,417,228,767	3,666,544,149

Source: County Treasury, 2024

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, 2024

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	
Total Receipts	11,876,978,601	4,655,762,919.60	39.20%

Source: County Treasury, 2024

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** million 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	501,737,917	141,662,231	360,075,687
	Facility Improvement Fund (FIF)			
35	Health Sector Charges(A-I-A)	981,068,740	376,212,529	604,856,211
	Total OSR Collection	1,482,806,657	517,874,760	964,931,898

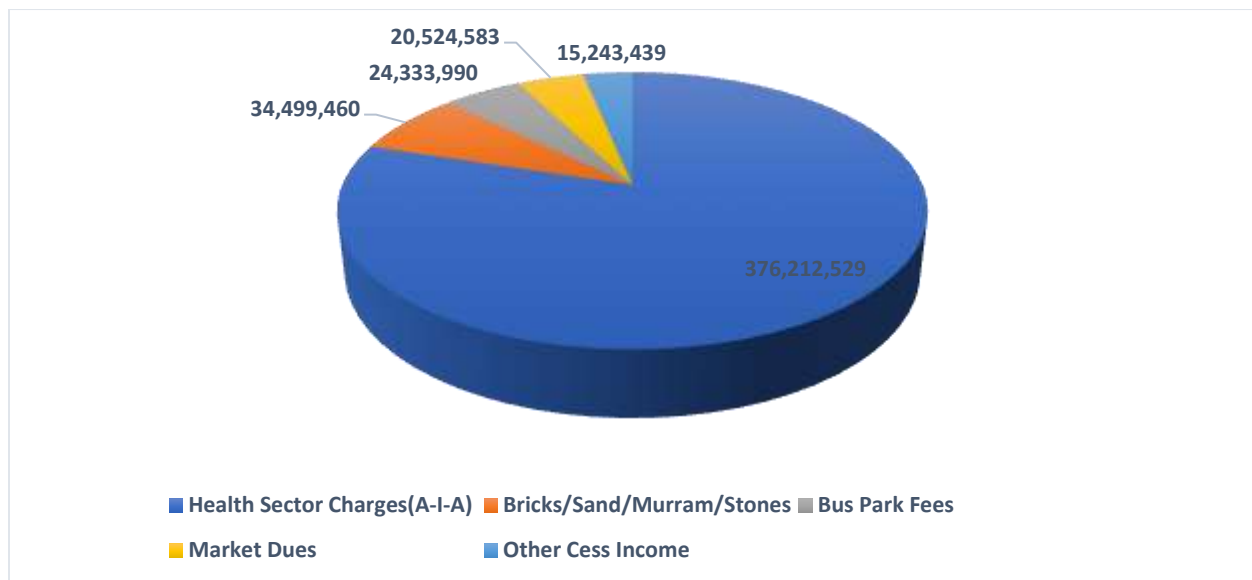
Source: County Treasury, 2024

Table 4 Best Performing Ordinary Own Source Revenue Streams in Quarter 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

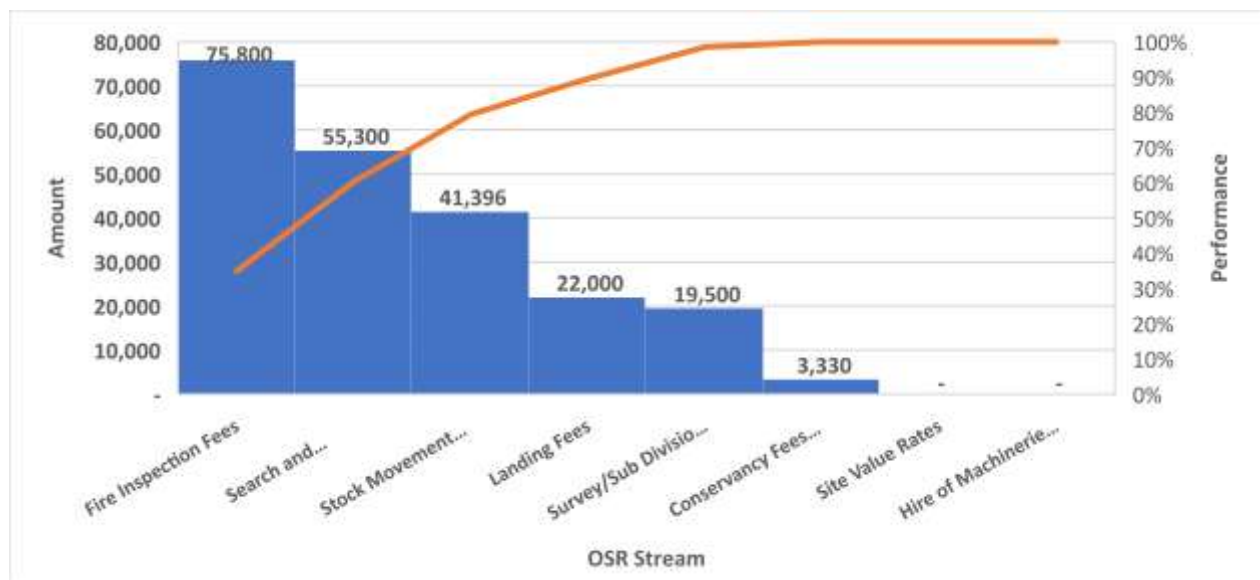
Source: County Treasury, 2024

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



Source: County Treasury, 2024

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



Source: County Treasury, 2024

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 31st 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 maintainace and 0 on development expenditure in 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
Total	10,707,253,707.00	1,169,724,894.00	3,883,926,921.00	490,000,000.00	36.27	41.89

Source: County Treasury, 2024

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 Forestry, Energy and Climate Change	78,000,000	11,094,377	89,094,377	114,105,718	203,200,095
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
Grand total	2,853,545,952	631,065,323	3,484,611,276	889,315,646	4,373,926,922

Source: County Treasury, 2024

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
Sub-total CP1-SP1		10,953,000	1,501,465	9,451,535
0718025110SP2	Resource Allocation Services			
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
Sub-total CP1-SP2		9,393,200	953,529	8,439,671
0718035110SP3	Public Participation Facilitation Services			
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
Sub-Total CP1-SP3		12,589,000	0	12,589,000
Sub-Total CP1		32,935,200	2,454,994	30,480,206
0719005110CP2	Resource Mobilization Services			
0719025110SP2	Internal Revenue Generation Services			
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
Sub-Total CP2		21,486,600	7,308,656	14,177,944
0720005110CP3	Financial management Services			
0720015110SP1	Accounting and Financial Reporting Services			
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
Sub-Total CP3-SP1		8,859,400	1,000,000	7,859,400
0720025110SP2	Supply Management Services			

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
Sub-Total CP3-SP2		9,592,861	1,780,120	7,812,741
0720035110SP3	Audit and Advisory Services			
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
Sub-Total CP3-SP3		7,072,885	1,851,986	5,220,899

0720045110SP4	Emergency Management Services			
2810101	Budgetary reserves	3,000,000	-	3,000,000
Sub-Total CP3-SP4		3,000,000	0	3,000,000
Sub-Total CP3		28,525,146	4,632,106	23,893,040
0721005110CP4	General Administration Support Services			
0721015110SP1	Staff Remuneration and Welfare Support Services			
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
Sub-Total CP4-SP1		451,893,111	223,754,172	228,138,939
0721025110SP2	General Logistics, Coordination and Asset Management Services			
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
Sub-Total CP4-SP2		172,735,098	31,410,088	141,325,010
Sub-Total CP4		624,628,209	255,164,260	369,463,949
TOTAL RECURRENT		707,575,155	269,560,015	438,015,140
			-	0
VOTE 5122: COUNTY PUBLIC SERVICE BOARD				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
0723005110CP1	General Policy, Planning and Administration Services			
0722015110SP1	Administration and Support Services			
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
Sub-Total SP1		66,557,403	28,864,114	37,693,289
0722035110SP2	Policy Development Services			
2211310	Contracted Professionals and consultancy services	500,000	-	500,000
Sub-Total SP2		500,000		
Sub-Total CP1		67,057,403	28,864,114	37,693,289

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
	Net Expenditure Sub-Head	21,000,000	12,032,600.00	8,967,400
201	County Legislature Headquarters			
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
Net Expenditure of Sub-Head		455,699,226	246,317,124.46	209,382,102
301	Committee Services Headquarters			
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
Net Expenditure of Sub-Head		140,000,000	62,099,640.00	77,900,360
401	County Assembly Service Board Headquarters			
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
Net Expenditure of Sub-Head		1,500,000	1,250,000.00	250,000
501	Office of the Clerk Headquarters	15,434,000	4,733,300.00	10,700,700
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
Net Expenditure of Sub-Head		5,000,000		5,000,000
TOTAL RECURRENT		60,000,000		60,000,000
		395,026,879	164,817,335.54	230,209,543
		1,027,160,105	490,000,000.00	537,160,105
VOTE 5124: HOMA BAY MUNICIPAL BOARD				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July-December,2024)	Variance (Kshs.)
109005110	CP9: Policy, Planning and Administrative Services			

109025110	SP2: Personnel Remuneration and Development Services			
2110101	Basic Salaries- Civil Services	22,405,272	10,600,000	11,805,272
2110202	Casual Wages	540,000	-	540,000
CSP2: Sub - Total		22,945,272	10,600,000	12,345,272
0109035110	SP3: Financial Management Services		-	0
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
CSP3: Sub- Total		6,811,419	0	6,811,419
CP9 Sub- Total		29,756,691	10,600,000	19,156,691
TOTAL RECURRENT		29,756,691	10,600,000	19,156,691
VOTE 5125: OFFICE OF THE DEPUTY GOVERNOR AND DEPARTMENT OF AGRICULTURE AND LIVESTOCK				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
112005110	P12; POLICY PLANNING, GENERAL ADMIN AND SUPPORT SERVICES			
112025110	SP2; General Administration and Support Services			
2110101	Basic Salary	190,553,525	92,000,000	98,553,525
	Sub Total	190,553,525	92,000,000	98,553,525
	AGRICULTURE DIVISION			
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
	Sub Total	11,479,618	3,247,634	8,231,984
	LIVESTOCK DIVISION			
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
	Sub Total	8,447,150	2,362,092	6,085,058
	Total P12 Estimates	210,480,293	97,609,726	112,870,567
	TOTAL RECURRENT	210,480,293	97,609,726	112,870,567
DEPARTMENT OF GENDER EQUALITY AND INCLUSIVITY, YOUTH, SPORTS, TALENT DEVELOPMENT, CULTURAL HERITAGE AND SOCIAL SERVICES				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)

313005110	CP13: Policy, Planning and Administrative Services			
313015110	SP1 Policy and plans development services			
2211310	Contracted Professional Services	150,000	-	150,000
313025110	SP2 Remuneration and welfare support services			
2110101	Basic Salaries - Civil Services	83,952,751	39,500,000	44,452,751
313035110	SP3 Administrative support services			
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
	CP13 Sub-Total	153,719,567	63,381,993	90,337,574
	TOTAL RECURRENT	153,719,567	63,381,993	90,337,574
VOTE: 5127: DEPARTMENT OF ROADS, PUBLIC WORKS, TRANSPORT AND INFRASTRUCTURE				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
021009005110 CP1: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES				
021009015110 SP 1: Remuneration and Staff Welfare Support Services				
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
SP 1 Subtotal		130,541,652	59,000,000	71,541,652

021009025110 SP 2: Administration Support and Staff Capacity Development Services				
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
	SP 2 Subtotal	25,930,038	600,000	25,330,038
021009035110 SP 3: Policy Planning and Field Services				
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
	SP 3 Subtotal	613,500	0	613,500
021009045110 SP 4: Monitoring, Evaluation, Learning and Report Development Services				
2210301	Travel Costs (airlines, bus, railway, etc.)	300,000	-	300,000
	SP 4 Sub total	300,000	0	300,000
	TOTAL RECURRENT	157,385,190	59,600,000	97,785,190

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
Total Recurrent Expenditure		90,898,817	38,894,175	52,004,642
VOTE 5129: DEPARTMENT OF EDUCATION, HUMAN CAPITAL DEVELOPMENT AND VOCATIONAL TRAINING				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
506005110	P6 General Administration and Quality Services		-	0
506015110	SP1 General Administration Services		-	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
SP1: Sub - Total		32,637,868	8,177,448	24,460,420
506025110	SP2 Human Resources Management Services			
2110101	Basic Salary - Civil Service	984,173,791	448,000,000	536,173,791
SP2: Sub - Total		984,173,791	448,000,000	536,173,791
P6: Sub - Total		1,016,811,659	456,177,448	560,634,211
507005110	P7 EYE Services			
507015110	SP1 EYE Teaching and Learning Material Services			
2211009	Education and Library supplies	13,290,000	-	13,290,000
SP1: Sub - Total		13,290,000	0	13,290,000

P7: Sub - Total		13,290,000	0	13,290,000
508005110	P8 Human Capital Development and Vocational Training Services			
508035110	SP3 Bursary and Scholarship Services			
2649999	Scholarships and Other Educational Benefits	215,000,000	94,000,000	121,000,000
SP3: Sub - Total		215,000,000	94,000,000	121,000,000
508045110	SP4 Skills Development and Exhibition Shows Services			
2210505	Trade shows and exhibitions	1,200,000	-	1,200,000
SP4: Sub - Total		1,200,000	0	1,200,000
P8: Sub - Total		216,200,000	94,000,000	122,200,000
	TOTAL RECURRENT	1,246,301,659	550,177,448	696,124,211
VOTE 5130: PUBLIC HEALTH AND MEDICAL SERVICES				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July-December,2024)	Variance (Kshs.)
0405005110 P5 POLICY PLANNING AND ADMINISTRATION				
0405015110 SP1 Policy, Planning and Monitoring Services				
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
SP1: Sub - Total		17,140,000	1,770,050	15,369,950
0405025110 SP2 Administrative Support Service			-	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
SP2: Sub - Total		2,264,067,453	1,225,481,241	1,038,586,212

P5: Sub - Total			2,281,207,453	1,227,251,291	1,053,956,162
0406005110 P6 PREVENTIVE AND PROMOTIVE HEALTH SERVICES					
0406015110 SP1 Community health services					
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	
SP1: Sub - Total			89,620,000	52,675,160	36,944,840
0406025110 SP2 Disease control services					
2210799	Training Expenses (Other)	6,000,000	426,900	5,573,100	
SP2: Sub - Total			6,000,000	426,900	5,573,100
0406035110 SP3 Facility infrastructure improvement services					
2640504	Facilities Improvement Fund	100,000,000	-	100,000,000	
SP3: Sub - Total			100,000,000	0	100,000,000
P6: Sub - Total			195,620,000	53,102,060	142,517,940
0407005110 P7 CURATIVE AND REHABILITATIVE SERVICES					
0407015110 SP1 Routine medical health services					
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	
SP1: Sub - Total			110,890,936	34,744,259	76,146,677
0407025110 SP2 Medical emergency response services					
2810205	Emergency Fund - Epidemics, Diseases, outbreak Control	4,000,000	574,000	3,426,000	

SP2: Sub - Total		4,000,000	574,000	3,426,000
P7: Sub - Total		114,890,936	35,318,259	79,572,677
0408005110 P8 Research and development services				
0408015110 SP1 Research and surveillance services				
2210709	Research Allowance	2,000,000	-	2,000,000
SP1: Sub - Total		2,000,000	0	2,000,000
0408025110 SP2 Capacity development services			-	0
2640102	Scholarship and short courses benefits	1,000,000	-	1,000,000
SP2: Sub - Total		1,000,000	0	1,000,000
P8: Sub - Total		3,000,000	0	3,000,000
	TOTAL RECURRENT	2,594,718,389	1,315,671,610	1,279,046,779
VOTE 5131: DEPARTMENT OF LANDS, HOUSING, URBAN DEVELOPMENT AND PHYSICAL PLANNING				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
118005110	CP18: General Administration Services			
118015110	SP1: General Administrative Support Services			
2110101	Basic Salaries - Civil Service	69,308,719	31,000,000	38,308,719
SP1: Sub - Total		69,308,719	31,000,000	38,308,719
118025110	SP2: Operations and Maintenance Services			
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
SP2: Sub - Total		10,774,623	1,152,390	9,622,233
118035110	SP3: General Office Infrastructure Development Services		-	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
SP3: Sub - Total		2,230,000	1,384,250	845,750
	CP18 Sub-Total	82,313,342	33,536,640	48,776,702
	TOTAL RECURRENT	82,313,342	33,536,640	48,776,702
VOTE 5132: DEPARTMENT OF TRADE, INDUSTRY, TOURISM, COOPERATIVE DEVELOPMENT AND MARKETING				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
313005110	CP13: Policy, Planning and Administrative Services		-	0
313015110	SP1 Policy and plans development services		-	0
2211310	Contracted Professional Services	1,000,000	-	1,000,000
SP1: Sub - Total		1,000,000	0	1,000,000
313025110	SP2 Remuneration and welfare support services		-	0

2110101	Basic Salaries	152,867,754	70,000,000	82,867,754
SP2: Sub - Total		152,867,754	70,000,000	82,867,754
313035110	SP3 Administrative support services		-	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 (Liquor Fund)	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

SP3: Sub - Total		11,391,538	375,000	11,016,538
	CP13 Sub-Total	165,259,292	70,375,000	94,884,292
	TOTAL RECURRENT	165,259,292	70,375,000	94,884,292
VOTE 5133: DEPARTMENT OF WATER, SANITATION, IRRIGATION, ENVIRONMENT, ENERGY AND CLIMATE CHANGE				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
1011005110 P10	GENERAL ADMINISTRATIVE SERVICES (WATER)			
1011015110 SP1	Administrative Support Services			
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
	TOTAL	208,204,000	78,000,000	130,204,000
OFFICE OF THE CHIEF OFFICER WATER AND SANITATION DEVELOPMENT SERVICES				
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
	TOTAL	16,544,000	7,800,000	8,744,000
OFFICE OF THE CHIEF OFFICER IRRIGATION DEVELOPMENT SERVICES				
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
	TOTAL	3,038,000	0	3,038,000

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
	TOTAL	12,498,923	3,294,377	9,204,546
	Sub Total P10	240,284,923	89,094,377	151,190,546
1008005110 P8	CLIMATE CHANGE MANAGEMENT SERVICES			
1008015110 SP1	Climate change Governance			

2630102	Current transfer (FLoCCA CCIS)	11,000,000	-	11,000,000
	Sub Total P8	11,000,000	0	11,000,000
TOTAL RECURRENT		251,284,923	89,094,377	162,190,546
VOTE 5134: DEPARTMENT OF GOVERNANCE, ADMINISTRATION, COMMUNICATION AND DEVOLUTION				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
0724005110CP24	Governance and Coordination Services			
0724015110SP1	Governance and Administration			
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
SP1: Sub - Total		339,495,656	153,216,227	186,279,429
0724025110SP2	Field Coordination Services		-	0

2210303	Daily Subsistence Allowances	14,400,000	-	14,400,000
SP2: Sub - Total		14,400,000	0	14,400,000
0724035110SP3	Compliance and Enforcement Services			
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
SP3: Sub - Total		10,754,000	8,100,902	2,653,098
0724045110SP4	Devolution Support Services			
2630101	Current transfers (KDSPII)	37,500,000	-	37,500,000
SP4: Sub - Total		37,500,000	0	37,500,000
Sub-Total CP24		402,149,656	161,317,129	240,832,527
0725005110CP25	Communication and Public Engagement			
0725015110SP1	County Press Services			
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
SP1: Sub - Total		12,120,000	3,668,640	8,451,360
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
SP2: Sub - Total		2,610,890	0	2,610,890
0725035110SP3	County Visibility and Branding		-	
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
SP3: Sub - Total		7,520,000	5,360,754	2,159,246
Sub-Total CP25		22,250,890	9,029,394	13,221,496
0726005110CP26	Special projects and Disaster Management			
072601510SP1	Special projects Services			
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
SP1: Sub - Total		10,320,000	3,000,316	7,319,684
07260255110SP2	Public Participation Coordination Services			
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
SP2: Sub - Total		3,600,000	1,588,640	2,011,360
0726035510SP3	Disaster Prevention and Management Services			
2211201	Refined Fuels and Lubricants	1,680,000	-	1,680,000
SP3: Sub - Total		1,680,000	-	1,680,000

Sub-Total CP26		15,600,000	4,588,956	11,011,044
TOTAL RECURRENT		440,000,546	174,935,479	265,065,067
VOTE 5135: EXECUTIVE OFFICE OF THE GOVERNOR				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
727005110CP27	Governance and Coordination Services			
0727015110SP1	Executive Management and Liaisons Services			
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
Sub-Total CP27SP1		322,819,306	171,130,717	151,688,589
727025110SP2	Field Coordination and Administration Services			

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
Sub-Total CP27SP2		14,181,600	0	14,181,600
727005110CP27	RECURRENT TOTAL CP27	337,000,906	171,130,717	165,870,189
728005110CP28	Strategy and Service Delivery Services			
0728015110SP1	Strategy and Advisory Services			
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
Sub-Total CP28SP1		30,524,690	12,790,186	17,734,504
0728025110SP2	Information and Communication Services			
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
Sub-Total CP28SP2		4,050,000	0	4,050,000
Sub-Total CP28		34,574,690	12,790,186	21,784,504
0729005110CP29	Public Service Administration Support Services			
0729015110SP1	Human Resource Management and Development Services			
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
Sub-Total CP29SP1		9,906,980	1,300,000	8,606,980
0729025110 SP2	Legal Services			
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
Sub-Total CP29SP2		20,978,330	2,593,095	18,385,235
Sub-Total CP29		30,885,310	3,893,095	26,992,215
TOTAL RECURRENT		402,146,771	187,813,998	214,646,908
VOTE 5136 - KENDU BAY MUNICIPALITY				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July-December,2024)	Variance (Kshs.)
109005110	P9: Policy, Planning and Administration Services		-	0
109025110	SP2: Personnel remuneration and development services		-	0
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
	Sub Total	3,803,640	800,000	3,003,640
109035110	SP3: Financial management services			
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
	Sub Total	6,066,634	0	6,066,634
TOTAL RECURRENT		9,870,274	800,000	9,070,274
VOTE 5137: MBITA MUNICIPAL BOARD				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
109005110	P9: Policy, Planning and Administration Services			
109025110	SP2: Personnel remuneration and development services			
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
	CSP9 Sub Total	3,803,640	800,000	3,003,640
109035110	SP3: Financial management services			
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
	CSP3 Sub Total	6,066,634	0	6,066,634
	CP9 TOTAL	9,870,274	800,000	9,070,274
	TOTAL RECURRENT	9,870,274	800,000	9,070,274
VOTE 5138: NDHIWA MUNICIPAL BOARD				

Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July- December,2024)	Variance (Kshs.)
109005110	P9: Policy, Planning and Administration Services			
109015110	SP1: Policy and planning services			
109025110	SP2: Personnel remuneration and development services			
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
	CSP9 Sub Total	3,886,440	600,000	3,286,440
109035110	SP3: Financial management services			
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
	CSP3 Sub Total	5,983,834	0	5,983,834
	CP9 TOTAL	9,870,274	600,000	9,270,274
	TOTAL RECURRENT	9,870,274	600,000	9,270,274
VOTE 5139: OYUGIS MUNICIPAL BOARD				
Sub-Item Code	Item Description	Approved Estimates FY2024/25 (Kshs)	Cumulative Expenditure (Kshs)(July-December,2024)	Variance (Kshs.)
313005110	CP1: Planning, Finance and Administrative Services			

313015110	CSP 1.1: Policy and Planning Services			
2211310	Contracted Professional Services	705,831	-	705,831
	CSP1.1 Sub-Total	705,831	0	705,831
313025110	CSP 1.2: Personnel Remuneration and Development Services			
2110101	Basic Salaries	6,556,056	1,300,000	5,256,056
	CSP1.2 Sub-Total	6,556,056		
313035110	CSP 1.3 Financial Management Services			
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
	CP1.3 Sub-Total	5,571,733	0	5,571,733
	CP1 Sub-Total	12,833,620	0	6,277,564
	TOTAL RECURRENT	12,833,620	0	6,277,564
	GRAND TOTAL	7,670,902,585	3,484,611,275	4,186,291,310

Source: County Treasury 2024

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

0720005110 CP3	Financial Management Services			
0720045110SP4	Emergency Management Services			
2810205	Emergency Fund	31,935,539	12,000,000	19,935,539
3110504	Pending bills	200,000,000	0	200,000,000
Sub-Total CP3		231,935,539	12,000,000	219,935,539
	TOTAL	238,935,539	12,000,000	226,935,539
VOTE 5123: COUNTY ASSEMBLY SERVICE BOARD				
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
	TOTAL	142,564,789	0	142,564,789
VOTE 5124: HOMA BAY MUNICIPAL BOARD				
110005110	CP10: Public Works and Infrastructure Improvement Services			
110015110	SP1: Transport Infrastructure Improvement Services			

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

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
113035110	SP3; Land Development Services			
3110504	Other Infrastructure and Civil Works-Kendubay Agricultural Show	20,499,430	0	20,499,430
	CP13 Sub- Total	21,499,430	0	21,499,430
114005110	P14: FOOD SECURITY ENHANCEMENT PROGRAMME			

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

114055110	SP5; Sub Sector Infrastructure Development Services			
3110504	Ramula Cereal Depot	5,000,000	0	5,000,000
	CP14 Sub- Total	215,434,071	30,070,739	185,363,332
115005110	P15; LIVESTOCK DEVELOPMENT SERVICES			
115015110	SP1; Livestock Improvement and Development			
2211007	Pending Bills	2,000,000	0	2,000,000
115035110	SP3; Livestock Infrastructure Development Services			

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
	CP15 Sub- Total	25,605,379	1,144,517	24,460,862
	TOTAL	262,538,880	31,215,256	231,323,624
VOTE 5126: DEPARTMENT OF GENDER EQUALITY AND INCLUSIVITY, YOUTH, SPORTS, TALENT DEVELOPMENT, CULTURAL HERITAGE AND SOCIAL SERVICES				

311005110	CP11: Culture and Creative Development Services			
311015110	SP1 Culture Development and Promotion services			
3110504	Completion of Ndiru Kagan cultural centre phase I	9,000,000	0	9,000,000
312005110	CP11 Sub-Total	9,000,000	0	9,000,000
312005110	CP12: Social Development and Empowerment Services			
312005110	SP 1 Youth Empowerment and Mainstreaming Services			

3110504	Youth Ward Talent Development (ward level)	3,000,000	0	3,000,000
312005110	CP12 Sub-Total	3,000,000	0	3,000,000
312005110	CP13: Management and Development of Sports and Sports Facilities			
312005110	SP1 Sports Infrastructure Development Services			
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

312005110	CP13 Sub-Total	83,000,000	16,109,890	66,890,110
	TOTAL	95,000,000	16,109,890	78,890,110
VOTE 5127: DEPARTMENT OF ROADS, PUBLIC WORKS, TRANSPORT AND INFRASTRUCTURE				
0210005110 CP2 PUBLIC WORKS AND INFRASTRUTURE DEVELOPMENT SERVICES				
0210015110 CSP 2.1: Infrastructure Development Services				
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
	SP Subtotal	33,000,000	729,408	32,270,592
0210025110 CSP 2.2: Plant, Equipment and Motor vehicle Services				
3111120	Purchase of Lowbed	15,000,000	-	15,000,000

3111120	Purchase of Backholder	20,000,000	-	20,000,000
	SP Subtotal	35,000,000	0	35,000,000
0211005110 CP3 ROAD DEVELOPMENT AND REHABILITATION SERVICES				
0211015110 SP 3.1: Road Development Services				
3110401	Ward-Based Roads	400,000,000	219,092,523	180,907,477
	Subtotal	400,000,000	219,092,523	180,907,477
3110402	Access Roads to Health Facilities, Schools and Beaches	25,000,000	12,853,796	12,146,204
	Subtotal	25,000,000	12,853,796	12,146,204
0211025110 SP 3.2: Road Maintenance Services				
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
	Subtotal	396,974,496	106,627,752	290,346,744
	TOTAL	889,974,496	339,303,479	550,671,017
VOTE 5128: DEPARTMENT OF BLUE ECONOMY, FISHERIES, MINING AND DIGITAL ECONOMY				

120005110	CP20: Blue Economy and Fisheries Resources			
120015110	SP1: Capture Fisheries Development Services			
3110504	Construction of Pit Latrines	4,500,000	-	4,500,000
120025110	SP2: Aqua culture Development Services			
2640503	Capital transfer (ABDSP)	12,909,422	-	12,909,422
120035110	SP3: Lakefront Development			

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
	CP20 Sub-Total	68,691,161	0	68,691,161
121005110	CP 21 Mineral Resource Development and Marketing Services			
121015110	SP1: Artisan Mining Services			

2820299	Development of Artisan Mining and Reclamation of Degraded land.	7,000,000	4,123,395	2,876,605
121025110	SP2: Mineral Prospecting Services			
2820299	Mapping of Mineral Resources	3,000,000	-	3,000,000
	CP21 Sub-Total	10,000,000	4,123,395	5,876,605
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
	CP7 Sub-Total	50,000,000	13,601,585	36,398,415
508005110	P8 Human Capital Development and Vocational Training Services			
508015110	SP1 VTC Training and Learning Services			
3111109	Purchase of Educational Aids and Related Equipment	10,000,000	-	10,000,000
508055110	SP5 VTC Infrastructure Development Services		-	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
	CP8 Sub-Total	35,000,000	0	35,000,000
	TOTAL	85,000,000	13,601,585	71,398,415
VOTE 5130: PUBLIC HEALTH AND MEDICAL SERVICES				
0406005110 P6 PREVENTIVE AND PROMOTIVE HEALTH SERVICES				
0406035110 SP3 Facility infrastructure improvement services				
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

	CP6Sub-Total	45,000,000	31,004,440	13,995,560
0407005110 P7 CURATIVE AND REHABILITATIVE SERVICES				
0407035110 SP3 Facility infrastructure improvement services				
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

	CP7 Sub-Total	275,000,000	156,824,704	118,175,296
	TOTAL	320,000,000	187,829,144	132,170,856
VOTE 5131: DEPARTMENT OF LANDS, HOUSING, URBAN DEVELOPMENT AND PHYSICAL PLANNING				
116005110	CSP16: LANDS AND PHYSICAL PLANNING			
116015110	SP1: County Development Planning Services			
3111402	Engineering and Design Plans (County Spatial Plan)	10,500,000	-	10,500,000
116025110	SP2: Land Valuation and Registration Support Services		-	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
116035110	SP3: County Land Acquisition and Management Services			
3110504	Other Infrastructure and civil works (Pending Bills)	6,000,000	-	6,000,000
	CP16 Sub-Total	41,500,000	0	41,500,000
117005110	CSP17: HOUSING AND URBAN DEVELOPMENT			
117015110	SP1: Housing Infrastructure Development Services			
3110399	Refurbishment of Buildings	1,500,000	-	1,500,000
117025110	SP2: Settlement Upgrading Services			

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
117035110	SP3: Urban Areas Establishment Services			
	CP17 Sub Total	1,030,520,992	0	1,030,520,992
	TOTAL	1,072,020,992	0	1,072,020,992
VOTE 5132: DEPARTMENT OF TRADE, INDUSTRY, TOURISM, COOPERATIVE DEVELOPMENT AND MARKETING				
311005110	CP11: Trade, Cooperatives and Entrepreneurship Development Services			

311015110	SP1 Enterprise development and promotion services			
2640502	SMEs Development Fund	42,000,000	-	42,000,000
311025110	SP2 Cooperative Development Services			
2640503	Boda boda revolving fund, enterprise and cooperative development	10,000,000	-	10,000,000
311035110	SP3 Trade Infrastructure and Development services			
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
CP11 Sub-Total		161,204,927	38,364,276	122,840,651
312005110	CP12: Tourism, Industrialization and Investment promotion services			
312015110	SP1 Value chain development services			

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
312025110	SP2 Tourism promotion and marketing		-	0
3110504	Tourism development and marketing	5,000,000	-	5,000,000
312035110	SP3 Investment promotion and facilitation		-	0

2640503	Investor mobilization & Aftercare Services	3,000,000	-	3,000,000
	CP12 Sub-Total	44,000,000	30,000,000	14,000,000
	TOTAL	205,204,927	68,364,276	136,840,651
VOTE 5133: DEPARTMENT OF WATER, SANITATION, IRRIGATION, ENVIRONMENT, ENERGY AND CLIMATE CHANGE				
1006005110 P6	WATER SUPPLY AND MANAGEMENT SERVICES			
1006025110 SP2	Rural Water Supply Services			
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
	Sub Total P6	152,500,000	86,105,718	66,394,282
1007005110 P7	ENVIRONMENT PROTECTION AND MANAGEMENT SERVICES			
1007015110 SP1	Pollution and Waste Management services			
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
	Sub Total P7	21,000,000	0	21,000,000
1008005110 P8	CLIMATE CHANGE MANAGEMENT SERVICES			
1008025110 SP2	Climate change mitigation, Adaptation and resilience Building			
2640503	Other capital grants- (FLLoCA CCRG)	251,984,144	11,000,000	240,984,144
	Sub Total P8	251,984,144	11,000,000	240,984,144
1009005110 P10	ENERGY SERVICES			
1009025110 SP2	Solar Power Services			

3110504	Other infrastructure and civil works (Maintenance of solar lights)	8,000,000	-	8,000,000
	Sub Total P10	8,000,000	0	8,000,000
1011005110 P11	GENERAL ADMINISTRATIVE SERVICES (WATER)			
1011035110 SP3	Debt Management Services			
3110504	Other Civil and structural works (pending bills)	17,000,000	17,000,000	0
	Sub Total P11	17,000,000	17,000,000	0
	TOTAL	450,484,144	114,105,718	336,378,426
VOTE 5134: DEPARTMENT OF GOVERNANCE, ADMINISTRATION, COMMUNICATION AND DEVOLUTION				
724025110	Field Coordination Services			

3110302	Refurbishment of Non-Residential Buildings (Sub-County admin offices)	15,000,000	8,412,903	6,587,097
725025110	Media Relations			
3110504	Other infrastructure and civil works (pending bills)	5,000,000	-	5,000,000
726035510	Disaster Prevention and Management Services			
3110401	Disaster Management prevention	3,000,000	-	3,000,000
TOTAL		23,000,000	8,412,903	14,587,097
VOTE 5135: EXECUTIVE OFFICE OF THE GOVERNOR				
0729015110SP1	Executive Management and Liaisons Services			

2640503	Human Resource Enhancement Project (KDSP II)	10,000,000	-	10,000,000
0728015110SP1	Strategy and Advisory Services			
3110504	Other infrastructure (Pending bills at governor's new office)	10,000,000	-	10,000,000
0727015110SP1	Human Resource Management and Development Services			
3110504	Other infrastructure and public works (Head office)	210,000,000	94,250,000	115,750,000
	TOTAL	230,000,000	94,250,000	135,750,000
VOTE 5136 - KENDU BAY MUNICIPALITY				

110005110	CP10: Public Works and Infrastructure Improvement Services			
110025110	SP2: Public facilities improvement services			
3110504	Other Infrastructure and Civil Works (Installation of 14 solar lights)	3,000,000	-	3,000,000
	CP10: Sub-Total	3,000,000	0	3,000,000
111005110	CP11: Housing and Urban Development Services			

111025110	SP2: Neighbourhood planning and development services			
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
	CP11 Sub- Total	5,000,000	0	7,000,000
TOTAL		8,000,000	0	10,000,000
VOTE 5137: MBITA MUNICIPAL BOARD				
110005110	CP10: Public Works and Infrastructure Improvement Services			

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

3130100	Acquisition of land for dumpsite	3,500,000	-	3,500,000
3130504	Development of 10 KM drainage	1,500,000	-	1,500,000
	CP11 Sub- Total	5,000,000	0	5,000,000
	TOTAL DEVELOPMENT	8,000,000	0	8,000,000
VOTE 5138: NDHIWA MUNICIPAL BOARD				
11005110	CP10: Public Works and Infrastructure Improvement Services			
110025110	SP2: Public facilities improvement services			

3110504	Other Infrastructure and Civil Works (Installation of 16 solar lights)	3,000,000	-	3,000,000
110045110	SP4: Provision for pending bills			
	CP10: Sub-Total	3,000,000	0	3,000,000
111005110	CP11: Housing and Urban Development Services			
111025110	SP2: Neighbourhood planning and development services			
3130100	Acquisition of land for dumpsite	3,500,000	-	3,500,000

3130504	Development of 7 KM drainage	1,500,000	-	1,500,000
	CP11 Sub- Total	5,000,000	0	5,000,000
	TOTAL DEVELOPMENT	8,000,000	0	8,000,000
VOTE 5139: OYUGIS MUNICIPAL BOARD				
11005110	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
111005110	CP3: Housing and Urban Development Services			
111005110	CSP 3.1: Environmental improvement services			
3111120	Purchase of specialized equipment	4,500,000	-	4,500,000
3111305	Purchase of tree seedlings	500,000	-	500,000
	CP3 Sub-Total	5,000,000	0	5,000,000

	TOTAL DEVELOPMENT VOTE	24,800,000	0	24,800,000
	GRAND TOTAL	4,206,076,016	889,315,646	3,303,760,370

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'ela 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%
Total	981,068,740	343,782,227	289,729,169	29.53%

PROJECT IMPLEMENTATION STATUS AS AT 31st 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. Million)		Absorption rate (%)	
			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
Total	7,670,902,585.00	4,206,076,016.00	2,993,311,275.80	889,315,646	39.0	21.1

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 (%)
Department of Finance and Economic Planning					
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
	Sub total	624,628,209	262,709,548	361,918,661	42.1
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	-
	Sub total	32,935,200	500,000	32,435,200	1.5
Financial management services	Internal Revenue Generation Services	28,486,600	6,350,467	22,136,133	22.3
	Sub total	28,486,600	6,350,467	22,136,133	22.3
	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
	Sub total	260,460,685	12,000,000	248,460,685	4.6
	Total	946,510,694	281,560,015	664,950,679	29.7

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	-
	Sub total	67,057,403	29,860,814	37,196,589	44.5
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	-
	Sub total	2,400,000	0	2,400,000	-
	Total	69,457,403	29,860,814	39,596,589	43
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	-
	Sub total	378,702,557	-	378,702,557	-
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	-
	Sub total	140,000,000	0	140,000,000	-
Ward Representation Services	Staff welfare support services	59,712,348	-	59,712,348	-

	Ward operations and maintenance	17,284,320	-	17,284,320	-
	Sub total	76,996,668	-	76,996,668	-
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	-
	Sub total	574,025,669	-	574,025,669	-
	Total	1,169,724,894	0	1,169,724,894	
Homa Bay Municipal Board					

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
	Sub total	29,756,691	10,600,000	19,156,691	35.6
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	-
	Sub total	48,861,088	0	48,861,088.00	-

	Total	78,617,779	10,600,000	68,017,779	13.5
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
	Sub total	210,480,293	97,609,726	112,870,567	46.4
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	
	Sub total	236,933,501	30,070,739	206,862,762	0
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	-
	Sub total	25,605,379	1,144,517	24,460,862	4.5
	Total	473,019,173	128,824,982	344,194,191	27.2

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
	Sub total	99,152,272	63,381,993	35,770,279	63.9
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	-
	Sub total	10,557,877	0	10,557,877	-

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	-
	Sub total	21,009,418	0	21,009,418	-
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	-
	Sub total	118,000,000	16,109,890	101,890,110	13.7
	Total	248,719,567	79,491,883	169,227,684	32

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	
	Sub total	157,385,190	59,600,000	97,785,190	37.9
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	-
	Sub total	68,000,000	13,583,204	54,416,796	20
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
	Sub total	821,974,496	325,720,275	496,254,221	39.6
Transport Services	construction of Bus Park	0		0	-
	Sub total	0	0	0	-
	Total	1,047,359,686	398,903,479	648,456,207	38.1
Department of Blue Economy, Fisheries Mining and Digital Economy					
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

	Sub total	90,898,817	38,894,175	52,004,642	43
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	
	Sub total	78,691,161	4,123,395	74,567,766	5.2
ICT And Digital Economy Development Services	ICT Infrastructure Development	15,000,000		15,000,000	-

	Digital Literacy and Skill Development Services	0		0	-
	Sub total	15,000,000	0	15,000,000	-
	Total	184,589,978	43,017,570	141,572,408	23.3
Department of Education, Human Capital Development and Vocational Training					
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	

	Sub total	1,013,311,659	456,177,448	557,134,211	45
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	
	Sub total	63,290,000	13,601,585	49,688,415	21.5
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	-
	Sub total	254,700,000	94,000,000	160,700,000	-
	Total	1,331,301,659	563,779,033	767,522,626	42.3
Department of Public Health and Medical Services					
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
	Sub total	2,281,207,453	1,221,668,995	1,059,538,458	53.6
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	

	Sub total	240,620,000	86,611,211	154,008,789	36
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
	Sub total	389,890,936	195,220,547	194,670,389	50.1
Research and development service	Research and surveillance services	2,000,000		2,000,000	-
	Capacity development services	1,000,000		1,000,000	-
	Sub total	3,000,000	0	3,000,000	-
	Total	2,914,718,389	1,503,500,754	1,411,217,635	51.6
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	
	Sub total	82,313,342	33,536,640	48,776,702	40.7

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	-
	Sub total	41,500,000	0	41,500,000	-
Housing and Urban Development	Housing improvement services	1,500,000		1,500,000	-
	Settlements Upgrading Services	1,029,020,992		1,029,020,992	
	Sub total	1,030,520,992	0	1,030,520,992	-
	Total	1,154,334,334	33,536,640	1,120,797,694	2.9

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
	Sub total	165,259,292	70,375,000	94,884,292	42.6
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
	Sub total	161,204,927	68,364,277	92,840,650	42.4
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	
	Sub total	44,000,000	0	44,000,000	-

	Total	370,464,219	138,739,277	231,724,942	37.5
Department of Water Sanitation, Irrigation, Environment, Energy and Climate Change					
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
	Sub total	257,284,926	85,800,000	171,484,926	33.3
	Rural Water Supply Services	152,500,000	106,400,096	46,099,904	69.8
	Sub total	152,500,000	106,400,096	46,099,904	69.8
	Solar Power Services	8,000,000		8,000,000	
	Irrigation Infrastructure Development and Rehabilitation			0	
		8,000,000	0	8,000,000	-

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
	Sub total	283,984,141	11,000,000	272,984,141	3.9
	Total	701,769,067	203,200,096	498,568,971	29
Governance and Administration, Communication and Devolution					
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			
	Sub total	417,029,656	181,487,628	235,542,028	43.5
Governance and coordination services	Executive management and liaison services	0		0	-
	Field coordination and administration services	0		0	-
	Sub total	0	0	0	-
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	-
	Sub total	0	0	0	-
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
	Sub total	27,250,890	1,860,754	25,390,136	6.8
				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	-
	Sub total	18,720,000	0	18,720,000	-
	Total	463,000,546	183,348,382	279,652,164	39.6

Executive Office of the Governor					
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
	Sub total	40,885,310	3,893,095	36,992,215	9.5
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	-
	Sub total	547,000,906	258,346,170	288,654,736	47.2

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	-
	Sub total	44,260,555	19,824,733	24,435,822	44.8
	Total	632,146,771	282,063,998	350,082,773	44.6
Kendu Bay Municipal Board					
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	-
	Sub total	9,870,274	800,000	9,070,274	8.1
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	-
	Sub total	8,000,000	0	8,000,000.00	-
	Total	17,870,274	800,000	17,070,274	4.5
Mbita Municipal Board					
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	-
	Sub total	9,870,274	800,000	9,070,274	8.1
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	-
	Sub total	8,000,000	0	8,000,000	-
	Total	17,870,274	800,000	17,070,274	4.5
NDHIWA Municipal Board					
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	-
	Sub total	9,870,274	600,000	9,270,274	6.1
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	-
	Sub total	8,000,000	-	8,000,000	-
	Total	17,870,274	600,000	17,270,274	3.4
OYUGIS Municipal Board					

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	-
	Sub total	12,833,620	1,300,000	11,533,620	10.1
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	-
	Sub total	24,800,000	-	24,800,000	-
	Total	37,633,620		36,333,620	-

GRAND TOTAL		11,876,978,601	3,882,626,922	7,993,051,679	32.7
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CHAPTER THREE: BUDGET ABSORPTION PER COUNTY ENTITY

This chapter summarizes the approved budget allocation, expenditure and absorption rate by departments/entities in the 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. Million)		Absorption rate (%)	
			Rec	Dev		
	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
Total	7,670,902,585.00	4,206,076,016.00	2,993,311,275.80	889,315,646	39.0	21.1

Source; County Treasury, 2024.

Table 14 Budget Execution by Programmes and Sub-Programmes

Programme	Sub- Programme	Approved Budget Estimates fy 2024-20245 (Ksh)-	Actual Expenditure (Ksh)	Variance	Absorptio n (%)
Department of Finance and Economic Planning					
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
	Sub total	624,628,209	262,709,548	361,918,661	42.1
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	-
	Sub total	32,935,200	500,000	32,435,200	1.5
Financial management services	Internal Revenue Generation Services	28,486,600	6,350,467	22,136,133	22.3
	Sub total	28,486,600	6,350,467	22,136,133	22.3
	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
	Sub total	260,460,685	12,000,000	248,460,685	4.6
	Total	946,510,694	281,560,015	664,950,679	29.7
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	-
	Sub total	67,057,403	29,860,814	37,196,589	44.5
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	-
	Sub total	2,400,000	0	2,400,000	-
	Total	69,457,403	29,860,814	39,596,589	43
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	-
	Sub total	378,702,557	-	378,702,557	-
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	-
	Sub total	140,000,000	0	140,000,000	-
Ward Representation Services	Staff welfare support services	59,712,348	-	59,712,348	-
	Ward operations and maintenance	17,284,320	-	17,284,320	-
	Sub total	76,996,668	-	76,996,668	-
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	-
	Sub total	574,025,669	-	574,025,669	-
	Total	1,169,724,894	0	1,169,724,894	4
Homa Bay Municipal Board					
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
	Sub total	29,756,691	10,600,000	19,156,691	35.6
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	-
	Sub total	48,861,088	0	48,861,088.00	-
	Total	78,617,779	10,600,000	68,017,779	13.5
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
	Sub total	210,480,293	97,609,726	112,870,567	46.4
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	
	Sub total	236,933,501	30,070,739	206,862,762	0
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	-
	Sub total	25,605,379	1,144,517	24,460,862	4.5
	Total	473,019,173	128,824,982	344,194,191	27.2
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
	Sub total	99,152,272	63,381,993	35,770,279	63.9
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	-
	Sub total	10,557,877	0	10,557,877	-
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	-
	Sub total	21,009,418	0	21,009,418	-
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	-
	Sub total	118,000,000	16,109,890	101,890,110	13.7
	Total	248,719,567	79,491,883	169,227,684	32
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	
	Sub total	157,385,190	59,600,000	97,785,190	37.9
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	-
	Sub total	68,000,000	13,583,204	54,416,796	20
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
	Sub total	821,974,496	325,720,275	496,254,221	39.6
Transport Services	construction of Bus Park	0		0	-
	Sub total	0	0	0	-
	Total	1,047,359,686	398,903,479	648,456,207	38.1
Department of Blue Economy, Fisheries Mining and Digital Economy					

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
	Sub total	90,898,817	38,894,175	52,004,642	43
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	
	Sub total	78,691,161	4,123,395	74,567,766	5.2

ICT And Digital Economy Development Services	ICT Infrastructure Development	15,000,000		15,000,000	-
	Digital Literacy and Skill Development Services	0		0	-
	Sub total	15,000,000	0	15,000,000	-
	Total	184,589,978	43,017,570	141,572,408	23.3
Department of Education, Human Capital Development and Vocational Training					
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	
	Sub total	1,013,311,659	456,177,448	557,134,211	45
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	
	Sub total	63,290,000	13,601,585	49,688,415	21.5
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	-
	Sub total	254,700,000	94,000,000	160,700,000	-
	Total	1,331,301,659	563,779,033	767,522,626	42.3
Department of Public Health and Medical Services					
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
	Sub total	2,281,207,453	1,221,668,995	1,059,538,458	53.6
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	
	Sub total	240,620,000	86,611,211	154,008,789	36
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
	Sub total	389,890,936	195,220,547	194,670,389	50.1
Research and development service	Research and surveillance services	2,000,000		2,000,000	-
	Capacity development services	1,000,000		1,000,000	-
	Sub total	3,000,000	0	3,000,000	-
	Total	2,914,718,389	1,503,500,754	1,411,217,635	51.6
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	
	Sub total	82,313,342	33,536,640	48,776,702	40.7
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	-
	Sub total	41,500,000	0	41,500,000	-
Housing and Urban Development	Housing improvement services	1,500,000		1,500,000	-
	Settlements Upgrading Services	1,029,020,992		1,029,020,992	

	Sub total	1,030,520,992	0	1,030,520,992	-
	Total	1,154,334,334	33,536,640	1,120,797,694	2.9
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
	Sub total	165,259,292	70,375,000	94,884,292	42.6
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
	Sub total	161,204,927	68,364,277	92,840,650	42.4
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	
	Sub total	44,000,000	0	44,000,000	-
	Total	370,464,219	138,739,277	231,724,942	37.5

Department of Water Sanitation, Irrigation, Environment, Energy and Climate Change					
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
	Sub total	257,284,926	85,800,000	171,484,926	33.3
	Rural Water Supply Services	152,500,000	106,400,096	46,099,904	69.8
	Sub total	152,500,000	106,400,096	46,099,904	69.8
	Solar Power Services	8,000,000		8,000,000	
	Irrigation Infrastructure Development and Rehabilitation			0	
		8,000,000	0	8,000,000	-
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
	Sub total	283,984,141	11,000,000	272,984,141	3.9
	Total	701,769,067	203,200,096	498,568,971	29
Governance and Administration, Communication and Devolution					
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			
	Sub total	417,029,656	181,487,628	235,542,028	43.5

Governance and coordination services	Executive management and liaison services	0		0	-
	Field coordination and administration services	0		0	-
	Sub total	0	0	0	-
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	-
	Sub total	0	0	0	-
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
	Sub total	27,250,890	1,860,754	25,390,136	6.8
				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	-
	Sub total	18,720,000	0	18,720,000	-
	Total	463,000,546	183,348,382	279,652,164	39.6
Executive Office of the Governor					
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

	Sub total	40,885,310	3,893,095	36,992,215	9.5
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	-
	Sub total	547,000,906	258,346,170	288,654,736	47.2
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	-
	Sub total	44,260,555	19,824,733	24,435,822	44.8
	Total	632,146,771	282,063,998	350,082,773	44.6

Kendu Bay Municipal Board					
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	-
	Sub total	9,870,274	800,000	9,070,274	8.1
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	-
	Sub total	8,000,000	0	8,000,000.00	-
	Total	17,870,274	800,000	17,070,274	4.5
Mbita Municipal Board					

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	-
	Sub total	9,870,274	800,000	9,070,274	8.1
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	-
	Sub total	8,000,000	0	8,000,000	-
	Total	17,870,274	800,000	17,070,274	4.5
NDHIWA Municipal Board					

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	-
	Sub total	9,870,274	600,000	9,270,274	6.1
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	-
	Sub total	8,000,000	-	8,000,000	-
	Total	17,870,274	600,000	17,270,274	3.4
OYUGIS Municipal Board					

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	-
	Sub total	12,833,620	1,300,000	11,533,620	10.1
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	-
	Sub total	24,800,000	-	24,800,000	-
	Total	37,633,620		36,333,620	-
GRAND TOTAL		11,876,978,601	3,882,626,922	7,993,051,679	32.7

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:

- The failure by the National Treasury to timely disburse the 2024 equitable share of revenue to county governments;
- Late disbursements of the exchequer by the National Treasury;
- 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.

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 legislations (DORA, CARA, 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.