



COUNTY GOVERNMENT OF HOMA BAY

QUARTER ONE COUNTY BUDGET IMPLEMENTATION AND REVIEW REPORT

FOR THE FINANCIAL YEAR ENDING ON JUNE
30TH 2026

NOVEMBER 2025

FOREWORD

The FY 2025/26 First Quarter CBIRR presents key information on the budget performance and fiscal framework of all nineteen spending entities of the County Government of Homa Bay. It provides a detailed analysis of revenue performance, including Own Source Revenue, Appropriations-in-Aid, County Revenue Fund, Exchequer releases, and grants, as well as expenditures and budget absorption rates, all measured against the approved budget estimates for the period. The report also highlights major challenges encountered during implementation and proposes recommendations to address them.

The preparation of this report is guided by the Public Finance Management Act, 2012, particularly Sections 166 and 168, which require the CECM for Finance to prepare quarterly budget implementation reports and submit them to the County Assembly, Controller of Budget, National Treasury, and Commission on Revenue Allocation. This report fully complies with Section 166 (1–4) regarding content, timelines, and statutory requirements. In line with Section 166(4c), it has also been made available to the public through multiple platforms, including the county website, to ensure transparency and accessibility.

The Annual report provides essential insights to the County Executive, the County Assembly, and the public in line with our commitment to accountable and transparent governance, as envisioned in the Constitution of Kenya and the County Governments Act. In addition to raising public awareness on budget execution, it serves as a tool for improving public resource management under the stewardship of the County Government of Homa Bay.

I therefore invite the public, stakeholders, development partners, and all interested parties to review and engage with this report constructively, with the shared goal of ensuring prudent use of resources and maximising value for money for every shilling spent.

Thank You,



SOLOMON OBIERO,
CECM – FINANCE AND ECONOMIC PLANNING
COUNTY GOVERNMENT OF HOMA BAY

ACKNOWLEDGEMENT

The preparation of the Homa Bay County First Quarter Budget Implementation Review Report for FY 2025/26 has been made possible through the collective efforts of our dedicated staff in the Department of Finance and Economic Planning. I extend my sincere gratitude to all who contributed to this important process.

I am especially grateful 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 go to Mr. Solomon Obiero, CECM for Finance and Economic Planning, for leading the process from the front. His exceptional leadership, strategic insight, and dedication were instrumental in the successful preparation of this report.

I also acknowledge the valuable contributions of other CEC Members, Chief Officers, Municipal Managers, and Members of the County Assembly. Your collaboration, input, and commitment have been essential in finalising this document in line with our shared goals and aspirations. Lastly, I extend my deep appreciation to the Directorate of Economic Planning and Budget, the Head of Accounts, and their technical teams for their exemplary work and dedication. Your commitment has been pivotal in producing this report, which reflects our fiscal framework and our continued pursuit of accountable and transparent governance.



LAWRENCE SMITH GWORO
AG. CHIEF OFFICER,
ECONOMIC PLANNING AND BUDGET
COUNTY GOVERNMENT OF HOMA BAY

EXECUTIVE SUMMARY

This Quarter one Budget Implementation Review Report (CBIRR) for Homa Bay County, covering 1st July 2025 to 30th September 2025 in the FY 2025/26, is prepared in compliance with Sections 166 and 168 of the Public Finance Management Act, 2012. The report evaluates the budget execution status across all 19 county entities during the review period, analyzing revenue generation and expenditure trends. It also identifies key challenges encountered in the implementation process and proposes strategic recommendations to enhance efficiency in future budget execution.

Budgetary Allocation FY 2025/26

In the FY 2025/26 Approved budget Estimates, the Homa Bay County Assembly approved a total budget of KShs. 12.185 billion. Development programmes received KShs. 4.130 billion (34%), while recurrent expenditure accounted for KShs. 8.055 billion (66%). This allocation exceeds the minimum 30 percent threshold for development spending as stipulated in the Public Finance Management Act, 2012.

Revenue Projections and the Sources in FY 2025/26

The FY 2025/26 Homa Bay County budget of KShs. 12.185 billion is to be financed through KShs. 8.540 billion from the equitable share, KShs. 1.645 billion in conditional grants and additional allocations, KShs. 556.180 million from ordinary own-source revenue, KShs. 1.065 billion from the Facility Improvement Fund (F.I.F), KShs. 124.00 million from the Equalization Fund, and KShs. 243.748 million in balances brought forward.

Budget Turnout Performance Q1 FY 2025/26

In the first quarter of FY 2025/26, Homa Bay County realized KShs. 1.917 billion of the KShs. 12.185 billion target (15.73%). Top performers were the equitable share (KShs. 1.386 billion, 16%) and health sector A-I-A (KShs. 246.912 billion, 23%). Underperformers included conditional grants (KShs. 102.34 million, 6%), own-source revenue (KShs. 75.403 million, 13%) and the equalization fund (0%).

Overall Expenditures Q1 FY 2025/26

In the period under consideration, Homa Bay County utilized KShs. 798,745,933 of the KShs. 12.185 billion approved budgets, translating to an 6.56% overall absorption rate. Recurrent spending was strong at 8.65% (KShs. 696,405,912 of KShs. 8.055 billion), while development expenditure reached only 2.48% (KShs. 102.340 million of KShs. 4.130 billion).

Challenges & Recommendations Q1 FY 2025/26

Technical delays in roll out of the e procurement system has resulted to low development absorption under performance of revenue especially own-source revenue and heavy reliance on the equitable share and a high wage bill limits the fiscal space. Key priorities include fast tracking of the e procurement system, boosting OSR, diversifying funding, accelerating project execution, and controlling wage costs to free resources for service delivery.

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CHAPTER ONE: FINANCIAL ANALYSIS OF THE BUDGET IMPLEMENTATION

1.1.0 Overview of FY 2025/26 Budget

The FY 2025/26 Approved Budget Estimates for Homa Bay County amount to KShs. 12.185 billion, with KShs. 4.130 billion (34%) earmarked for development programmes and KShs. 8.055 billion (56%) allocated to recurrent spending. By dedicating 34 percent of the total budget to development, the County surpasses the **PFM Act, 2012** requirement that at least 30 percent of expenditure be directed toward development initiatives.

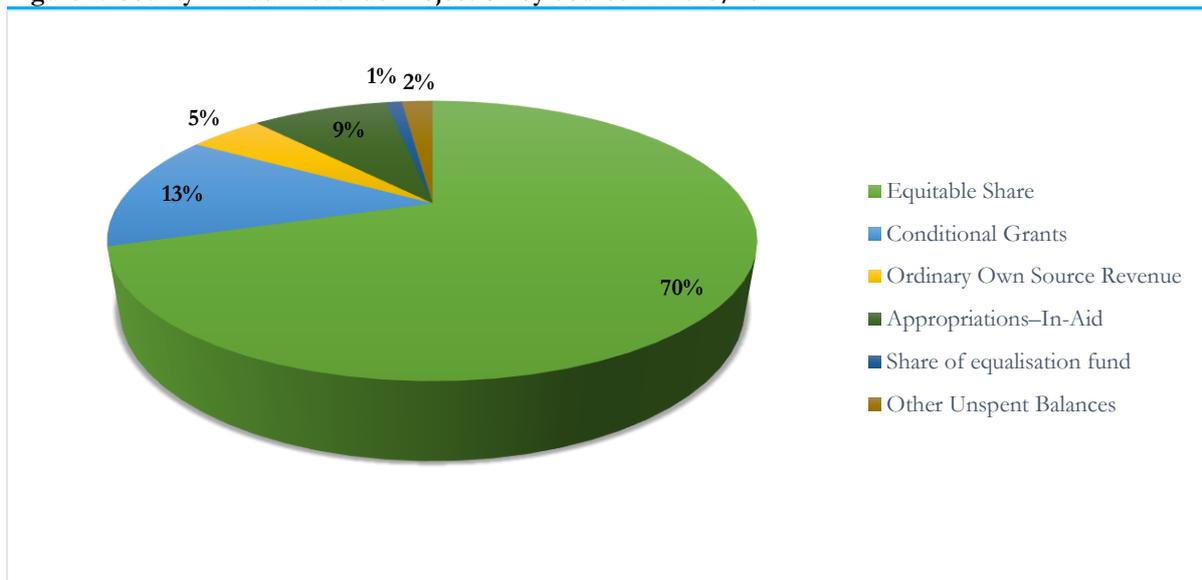
To fund this budget, the County projected revenue from several key sources: KShs. 8.540 billion from the equitable share, KShs. 1.645 billion in conditional grants and additional allocations, KShs. 566.180 million from own-source revenue, KShs. 1.065 billion from the Facility Improvement Fund (FIF), KShs. 124.00 million from the Equalization Fund, and KShs. 243.748 million carried forward as balances. These combined resources provide a stable financing framework for implementing the County’s recurrent and development priorities in the fiscal year.

Table 1; Fiscal Estimates for the MTEF period, FY 2025/26-2027/28

Revenue/Expenditure Category	Revised Estimates I FY2024/25	Revised Estimates II FY2024/25	Approved Estimates FY2025/26	Projected Estimates FY2026/27	Projected Estimates FY2027/28
Total Revenue	12,982,558,762	13,130,574,618	12,185,176,903	12,428,880,441	12,677,458,050
Equitable Share	8,170,280,800	8,170,280,800	8,539,802,361	8,710,598,408	8,884,810,376
Conditional Grants	2,320,448,369	2,468,464,225	1,646,539,167	1,679,469,950	1713059349
Ordinary Own Source Revenue	501,737,917	501,737,917	566,180,758	577,504,373	589054460.6
Appropriations–In-Aid	981,068,740	981,068,740	1,064,906,565	1,086,204,696	1107928790
Share of equalisation fund	260,206,608	260,206,608	124,000,500	126,480,510	129010120.2
June 2024 Capitation	650,270,979	650,270,979	0	0	0
Other Unspent Balances	98,545,349.30	98,545,349.30	243,747,552	0	0
Total Expenditure	12,982,558,762	13,130,574,618	12,185,176,903	12,428,880,441	12,677,458,050
Recurrent Expenditure	8,041,127,415	7,939,423,075	8,055,030,705	8,250,811,319	8,415,827,545
<i>Personnel Emoluments</i>	5,870,237,286	5,870,237,286	5,870,279,014	5,987,684,594	6,107,438,286
<i>Operations and Maintenance</i>	2,170,890,129	2,069,185,789	2,184,751,691	2,224,876,725	2,269,374,259
Development Expenditure	4,941,431,347	5,191,151,543	4,130,146,200	4,178,069,124	4,261,630,506

Source: County Treasury 2024-2025

Figure 1: County Annual Revenue Projection by Source FY2025/26



Source: County Treasury 2025

1.2.0 Revenue Performance

In the first three months of FY 2025/26, Homa Bay County recorded revenue collections of KShs. 1.917 billion (16%), reflecting an increase of KShs. 241.228 million compared to the KShs. 1.675 billion realized during the same period in FY 2024/25.

Table 2: First Quarter Revenue Performance by Source FY2025/26

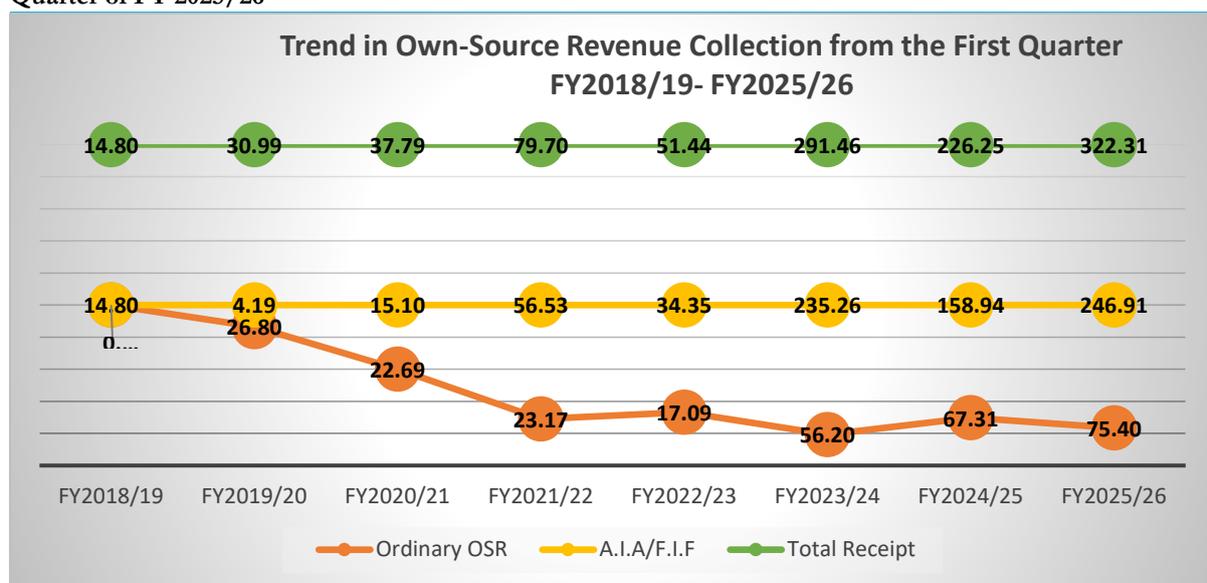
Revenue/Expenditure Category	Approved Estimate FY2025/26	Actual Receipt FY2025/26	Performance %
Equitable Share	8,539,802,361	1,386,183,858	16%
Conditional Grants	1,646,539,167	102,340,021	6%
Ordinary Own Source Revenue	566,180,758	75,403,149	13%
Appropriations-In-Aid	1,064,906,565	246,912,316	23%
Share of equalisation fund	124,000,500	0	0%
Other Unspent Balances	243,747,552.00	105,779,496	43%
Total Revenue	12,185,176,903	1,916,618,840	16%

Source: County Treasury 2025

1.3.0 Trend in the OSR Collection

First-quarter revenue collections have risen significantly from KShs. 14.80 million in FY 2018/19 to KShs. 322.31 million in FY 2025/26, driven largely by improvements in Ordinary OSR and strengthened A.I.A/F.I.F. receipts. Although some fluctuations occurred, the overall upward trend reflects the impact of OSR automation which have enhanced efficiency, reduced leakages, and improved compliance across revenue streams.

Figure 2: Trend in Own-Source Revenue Collection from the First Quarter of FY 2017/18 to the First Quarter of FY 2025/26



Source: County Treasury 2025

During the period under review, the County recorded notable growth across several key revenue streams, generating increased income as shown in table 4 below.

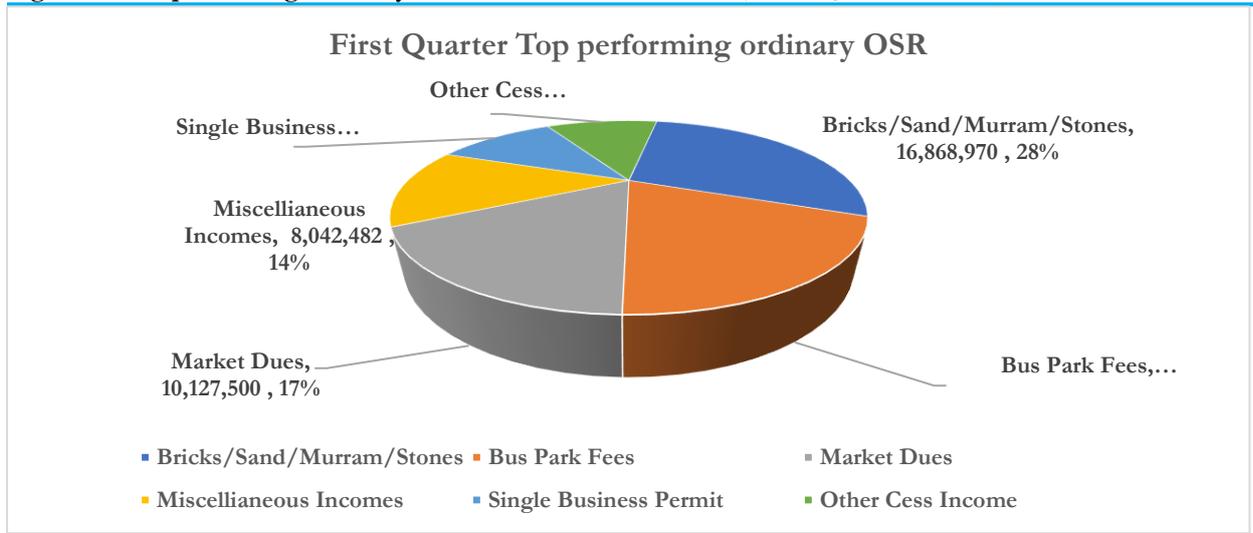
Table 3: Ordinary Own Source Revenue Performance by Stream FY2025/26 in Q1

Revenue Stream	Annual Target	Quarterly Targets	First Quarter Actual receipts	Deviation from Annual Target	Performance %	
					Annual	Quarterly
Land Rates/Plot Rents	36,560,500	9,140,125	2,048,202	34,512,298	6%	22%
Land Transfers/Sales/Ext/Change of Use	1,780,400	445,100	101,000	1,679,400	6%	23%
Lease Charges/Consent/Transfers	2,690,500	672,625	5,000	2,685,500	0%	1%
Ground rents	2,595,500	648,875	238,920	2,356,580	9%	37%
Single Business Permit	117,560,340	29,390,085	6,587,145	110,973,195	6%	22%
Market Dues	54,670,340	13,667,585	10,127,500	44,542,840	19%	74%
Approval plans/Transfers/Certificates	16,568,000	4,142,000	1,854,600	14,713,400	11%	45%
Housing Fees (Rents)	1,324,970	331,243	161,700	1,163,270	12%	49%
Fish Cess	18,580,790	4,645,198	1,463,136	17,117,654	8%	31%
Other Cess Income	27,400,560	6,850,140	6,518,701	20,881,859	24%	95%
Taxi /Motorbike Fees	46,789,369	11,697,342	1,740,855	45,048,514	4%	15%
Site Value Rates	-	-	10,000	-	0%	0%
Stall/Kiosk Rents	12,090,700	3,022,675	2,296,630	9,794,070	19%	76%

Slaughter House Fees	2,531,300	632,825	356,150	2,175,150	14%	56%
Stock Auction Fees (Cattle/Goat/sheep)	7,289,400	1,822,350	1,101,240	6,188,160	15%	60%
Stock Movement Fees	1,100,560	275,140	11,450	1,089,110	1%	4%
Veterinary Charges	1,670,110	417,528	258,080	1,412,030	15%	62%
Advertising /Bill Board	32,450,290	8,112,573	284,000	32,166,290	1%	4%
Landing Fees	1,180,900	295,225	-	-	0%	0%
Bus Park Fees	60,679,625	15,169,906	11,449,643	49,229,982	19%	75%
Liquor Licencing	20,678,230	5,169,558	2,362,500	18,315,730	11%	46%
Search and clearance certificates	161,789	40,447	18,000	143,789	11%	45%
Noise Pollution Fees	1,550,690	387,673	74,800	1,475,890	5%	19%
Fire Inspection Fees	5,200,000	1,300,000	77,000	5,123,000	1%	6%
Tractor Hire Services	2,560,780	640,195	132,650	2,428,130	5%	21%
Hire of Machineries & Equip & Wayleave charges	3,280,450	820,113	147,500	3,132,950	4%	18%
Conservancy Fees/Wildlife Grants	-	-	-	-	0%	0%
Water Charges	701,495	175,374	137,594	563,901	20%	78%
Fines & Penalties	3,860,780	965,195	565,300	3,295,480	15%	59%
Survey/Sub Division Fees	601,490	150,373	12,000	589,490	2%	8%
Weight and Measures Fees	709,600	177,400	140,400	569,200	20%	79%
Bricks/Sand/Murram/Stones	69,400,300	17,350,075	16,868,970	52,531,330	24%	97%
Hire of stadium/Park/Open spaces	3,560,600	890,150	210,000	3,350,600	6%	24%
Miscellaneous Incomes	8,400,400	2,100,100	8,042,482	357,918	96%	383%
Sub-Total	566,180,758	141,545,190	75,403,149	489,606,710	13%	53%
Appropriations in Aid (A.I.A/F.I.F.)	1,064,906,565	266,226,641	246,912,316	944,701,121	23%	93%
GRAND TOTAL	1,631,087,323	407,771,831	322,315,465	1,434,307,831	20%	79%

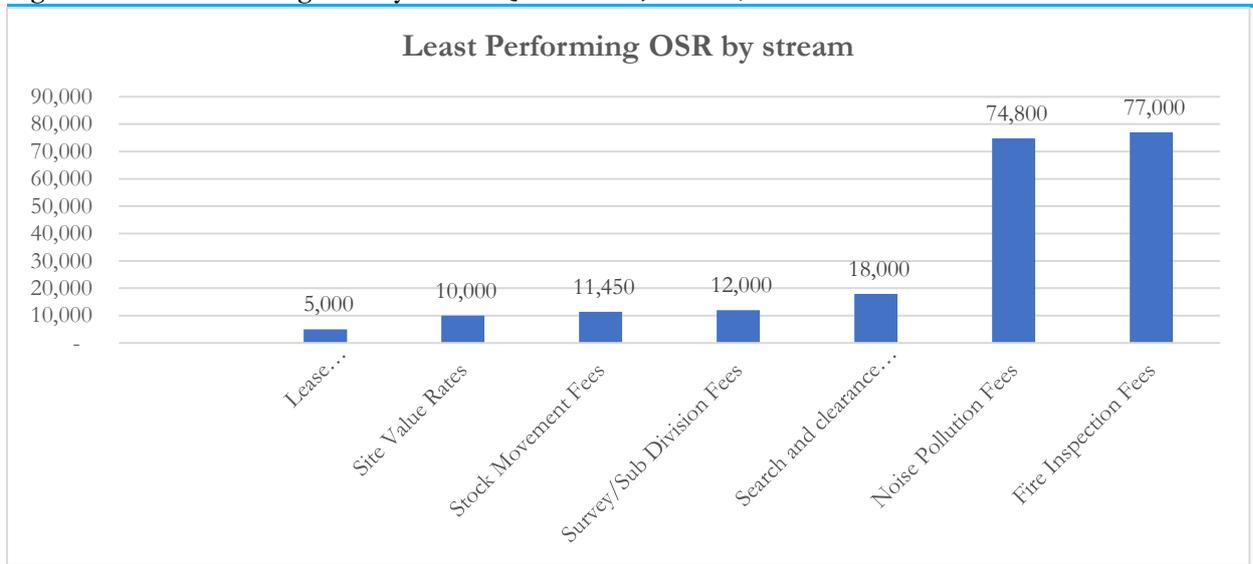
Source: County Treasury 2025

Figure 3: Best performing Ordinary Own Source Revenue Stream, First Quarter FY2025/26



Source: County Treasury 2025

Figure 4: Least Performing OSR by stream Quarter One, FY2025/26



Source: County Treasury, 2025

1.4.0 Health Sector-Appropriation In Aid/ Facility Improvement Fund (FIF/AIA)

First-quarter performance by health facilities shows overall revenue achievement of **23.2%**, with total collections of KShs. 246.91 million against a target of KShs. 1.06 billion. A few facilities such as Nyandiwa, Ober, Ogongo, and Rachuonyo County Hospital performed relatively well, while many others recorded low collections below 10%. Expenditure absorption averaged **18.5%**, with wide disparities some facilities overspending relative to receipts while others utilized minimal funds. The results highlight uneven performance across facilities and the need to strengthen both revenue mobilization and expenditure management

Table 4: First Quarter Health Sector (FIF/AIA) Performance/absorption against the Targets, FY2025/26

S/N O	Health Facility	Approved Target	Quarter One Actual Receipts (Kshs)	Quarter One Actual Expenditure (Kshs)	Revenue Performance (%)	Absorb (%)
1	Homa Bay County Referral Hospital	274,000,000	133,912,014	37,758,744	48.9	13.8
2	Rachounyo County Hospital	68,000,000	15,179,892	10,297,123	22.3	15.1
3	Rachounyo North S/County	39,000,000	1,125,665	1,953,100	2.9	5.0
4	Ndhiwa Sub County Hospital	39,000,000	1,225,445	4,016,222	3.1	10.3
5	Mbita Sub County Hospital	39,000,000	5,036,697	6,222,747	12.9	16.0
6	Kabondo Sub County Hospital	39,000,000	1,046,560	303,993	2.7	0.8
7	Rangwe Sub County Hospital	39,000,000	833,079	6,191,931	2.1	15.9
8	Suba South S/County Hospital	39,000,000	3,623,937	3,773,320	9.3	9.7
9	Magunga L4 Hospital	39,000,000	1,632,333	1,643,970	4.2	4.2
10	Kisegi L4 Hospital	26,000,000	452,000	12,564,300	1.7	48.3
11	Pala L4 Hospital	26,000,000	13,850	37,490	0.1	0.1
12	Tom Mboya L4 Hospital	39,000,000	4,680,448	3,277,611	12.0	8.4
13	Ogongo L4 Hospital	26,000,000	5,723,294	6,419,816	22.0	24.7
14	Makongeni L4 Hospital	39,000,000	1,732,706	2,001,411	4.4	5.1
15	Marindi L4 Hospital	26,000,000	781,435	781,435	3.0	3.0
16	Nyang'ieia L4 Hospital	26,000,000	194,301	162,000	0.7	0.6
17	Othoro L4 Hospital	26,000,000	1,340,820	100,000	5.2	0.4
18	Miriu L4 Hospital	26,000,000	612,522	931,182	2.4	3.6
19	Ober L4 Hospital	26,000,000	8,304,224	5,200,516	31.9	20.0
20	Ndiru L4 Hospital	26,000,000	1,645,307	1,590,282	6.3	6.1
21	Kandiege L4 Hospital	26,000,000	1,414,384	44,578,851	5.4	171.5
22	Nyandiwa L4 Hospital	26,000,000	21,229,922	16,590,681	81.7	63.8
23	Malela L4 Hospital	26,000,000	4,843,345	449,774	18.6	1.7
24	Sena L4 Hospital	26,000,000	25,550	1,780,399	0.1	6.8
25	Level 3 Facilities	19,906,505	29,286,588	28,453,998	147.1	142.9
26	Public Health	14,000,000	1,016,000	-	7.3	0.0
	Total	1,064,906,505	246,912,316	197,080,895	23.2	18.5

Source: County Treasury 2025

1.5.0 Additional Revenue Allocation (Conditional Grants and Share of Equalization Fund)

First-quarter performance of Conditional Grants remained low, with only KShs. 102.34 million disbursed against total grant allocations of over KShs. 1.65 billion. The only programmes that received funds during the period were the Financing Locally-Led Climate Actions Programme

(CCRI & CCRIG-IDA & KfW), which realized KShs. 34.34 million, and the Kenya Informal Settlements Improvement Programme (KISIP II), which received KShs. 68.00 million. All other conditional allocations including NAVCDP, DANIDA, CCIS, UIG, UDG, KDSP II, Road Maintenance Levy, CHP, KABDP, and ABDP did not record any receipts in the first quarter. Overall, the 6% performance reflects delayed national disbursements across most grant-funded programmes.

1.6.0 Exchequer Issues

In the period under review, the Controller of Budget approved CRF withdrawals of Kshs 800.396 million, comprising Kshs 102.34 million for development and Kshs 621.364 million for recurrent expenditure for executive and Kshs 76.70 million for the county assembly.

1.7.0 Pending Bills

In the first quarter of FY 2025/26, Homa Bay County reduced its pending bills from KShs. 2.43 billion to KShs. 1.81 billion after settling KShs. 613.83 million. Most outstanding bills remain in Roads, Health, Gender & Sports, Water, and Blue Economy, while some municipal boards cleared all obligations. The County Assembly's pending bills remain high at KShs. 319.71 million, with no payments made during the period. Overall, the county-maintained operations while making modest progress in addressing historical liabilities

Table 5: Stock of pending bills as at 30th September 2025

S/ No	Spending Entities	Recurrent (Kshs)	Development (Kshs)	Outstanding Pending Bill as of 30th June, 2025 (Kshs.)	Settled Pending Bills in FY 2025/26 (Kshs.)	Pending bills incurred in the FY 2024/2025	Outstanding Pending Bill Amount as of 30th September, 2025 (Kshs.)
1	Finance And Economic Planning.	47,568,903	-	47,568,903	37,838,617	-	9,730,286
2	County Public Service Board	17,170,878	-	17,170,878	6,742,968		10,427,910
	County Assembly	119,006,988	200,703,177	319,710,165	-		319,710,165
3	Homa Bay Municipal Board	3,759,040	-	3,759,040	2,000,000		1,759,040
4	Office Of the Deputy Governor and Department of Agriculture and Livestock.	25,482,286	13,405,678	38,887,964	21,061,255		17,826,709
5	Gender Equilty and Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services.	24,115,460	109,803,272	133,918,732	7,500,000		126,418,732
6	Roads, Public Works, Transport and Infrastructure	14,758,646	695,687,833	710,446,479	11,500,000		698,946,479
7	Department Of Blue Economy, Fisheries, Mining and Digital Economy	12,133,817	35,967,962	48,101,779	9,500,000		38,601,779
8	Education, Human Capital Development and Vocational Training	93,626,871	33,874,839	127,501,710	92,000,000		35,501,710
9	Public Health and Medical Services	479,761,364	196,167,608	675,928,972	325,212,000		350,716,972
10	Lands, Physical Planning, Housing and Urban Development	10,037,096	3,696,442	13,733,538	7,425,360		6,308,178
11	Trade, Industry, Tourism, Cooperative Development and Marketing.	23,611,310	28,714,534	52,325,844	17,791,975		34,533,869
12	Water, Sanitation, Irrigation, Environment, Energy and Climate Change	15,291,920	88,658,899	103,950,819	14,900,000		89,050,819
13	Executive Office of The Governor	41,773,174	41,111,658	82,884,832	28,059,532		54,825,300
14	Governance, Administration, Communication & Devolution	44,360,542	1,224,555	45,585,097	30,649,935		14,935,162
15	Kendu Bay Municipal Board	350,000		350,000	350,000		-
16	Mbita Municipal Board	2,249,303		2,249,303	350,000		1,899,303
17	Ndhiwa Municipal Board	1,259,035		1,259,035	350,000		909,035
18	Oyugis Municipal Board	600,000		600,000	600,000		-
	Total	976,916,633	1,449,016,457	2,425,933,089	613,831,642	-	1,812,101,447

Source: County Treasury

CHAPTER TWO: BUDGET PERFORMANCE BY COUNTY ENTITIES

2.1.0 County Expenditure Overview

In FY 2025/26, Homa Bay County have an approved budget of KShs. 12,185,176,905 out of which KShs. 798,745,933 was spent in the first quarter reflecting an absorption rate of 6.56%.

2.2.0 Expenditure by Economic Classification

In First Quarter of FY 2025/26, the County Executive absorbed 7% of its budget, spending KShs. 723,704,363 out of KShs. 621,364,342 on recurrent and KShs. 102,340,021 on development programmes. The County Assembly recorded 6% absorption, spending KShs. 75,041,570 on recurrent expenditure and Nil on development expenditure.

Table 6: Expenditure by Economic Classification in Q1 FY2025/26

Expenditure Classification	Budget FY2025/26		Q1 Expenditure FY2025/26		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	Executive	Assembly
Recurrent	7,022,296,202	1,032,734,503	621,364,342	75,041,570	9%	7%
Compensation to Employees	5,396,053,980	474,225,034	576,152,970	38,391,138	11%	8%
Operations and Maintenance	1,626,242,222	558,509,469	846,891,114	36,650,432	52%	7%
Development	3,986,807,712	143,338,488	102,340,021	0	3%	0%
Total	11,009,103,914	1,176,072,991	723,704,363	75,041,570	7%	6%

2.3.0 Recurrent Expenditure Analysis

2.3.1 Expenditure on Employees' Compensation

In the First quarter of FY 2025/26, the total expenditure on compensation to employees was KShs. 614,544,108.08 with the County Executive spending KShs. 576,152,970.01 on compensation to employees. Of the total wage bill by the executive, the health sector consumed KShs. 300,211,460 (52.11%). The County Assembly's employee compensation stood at KShs. 38,391,138.

2.3.2 Expenditure on operations and maintenance

In the first quarter of FY 2025/26, expenditure on operations and maintenance totaled KShs. 81,861,803.99, comprising KShs. 45,211,372 for the County Executive and KShs. 36,650,432 for the County Assembly.

2.4.0 Development Expenditure Analysis

In first quarter of FY 2025/26, development expenditure was KShs. 102,340,021 for the County Executive while the County Assembly had a nil development expenditure.

2.5.0 Facility Improvement Financing/ Appropriation in Aid (FIF/AIA)

At the end the first quarter of FY 2025/26, Homa Bay County's health sector AIA SHA claims stood at KSHs. 243,032,052 out of which KSHs. 197,974,001.77 had been paid while the total revenue received from facilities KSHs. 246,912,316.32 out of which KSHs.197,080,849.83 representing 71.89 of the total revenue generated was spent in the first quarter reflecting strong revenue performance and substantial on-site expenditure.

Table 7: Health facilities expenditure in Q1 FY2025/26

S/ N O	HEALTH FACILITY	Approved Budget for the Facility	Actual Receipts from the Facility as at 30th September (Kshs)	CUMULATI VE Receipts from the Facility as at 30th September (Kshs)	Actual Expenditure of the Facility as at 30th September (Kshs)	Absorpt ion rate (%)
		A	B	D=B+C	E	F=E/A *100
1	Homa Bay County Referral Hospital	274,000,000.00	133,912,014.00	133,912,014.00	37,758,744.00	48.87%
2	Rachounyo County Hospital	68,000,000.00	15,179,892.00	15,179,892.00	10,297,123.11	22.32%
3	Rachounyo North S/County	39,000,000.00	1,125,665.00	1,125,665.00	1,953,100.00	2.89%
4	Ndhiwa Sub County Hospital	39,000,000.00	1,225,445.00	1,225,445.00	4,016,222.00	3.14%
5	Mbita Sub County Hospital	39,000,000.00	5,036,696.50	5,036,696.50	6,222,747.00	12.91%
6	Kabondo Sub County Hospital	39,000,000.00	1,046,560.00	1,046,560.00	303,993.00	2.68%
7	Rangwe Sub County Hospital	39,000,000.00	833,079.45	833,079.45	6,191,931.00	2.14%
8	Suba South S/County Hospital	39,000,000.00	3,623,937.00	3,623,937.00	3,773,320.00	9.29%
9	Magunga L4 Hospital	39,000,000.00	1,632,333.00	1,632,333.00	1,643,969.75	4.19%
10	Kisegi L4 Hospital	26,000,000.00	452,000.00	452,000.00	12,564,300.00	1.74%
11	Pala L4 Hospital	26,000,000.00	13,850.00	13,850.00	37,490.00	0.05%
12	Tom Mboya L4 Hospital	39,000,000.00	4,680,448.00	4,680,448.00	3,277,610.50	12.00%
13	Ogongo L4 Hospital	26,000,000.00	5,723,293.52	5,723,293.52	6,419,815.77	22.01%
14	Makongeni L4 Hospital	39,000,000.00	1,732,705.50	1,732,705.50	2,001,411.25	4.44%
15	Marindi L4 Hospital	26,000,000.00	781,435.00	781,435.00	781,435.00	3.01%
16	Nyang'ieia L4 Hospital	26,000,000.00	194,301.00	194,301.00	162,000.00	0.75%
17	Othoro L4 Hospital	26,000,000.00	1,340,820.00	1,340,820.00	100,000.00	5.16%
18	Miriu L4 Hospital	26,000,000.00	612,521.55	612,521.55	931,181.50	2.36%
19	Ober L4 Hospital	26,000,000.00	8,304,223.85	8,304,223.85	5,200,516.25	31.94%
20	Ndiru L4 Hospital	26,000,000.00	1,645,307.00	1,645,307.00	1,590,282.00	6.33%
21	Kandiege L4 Hospital	26,000,000.00	1,414,384.00	1,414,384.00	44,578,850.70	5.44%
22	Nyandiwa L4 Hospital	26,000,000.00	21,229,922.00	21,229,922.00	16,590,681.00	81.65%

23	Malela L4 Hospital	26,000,000.00	4,843,345.00	4,843,345.00	449,774.00	18.63%
24	Sena L4 Hospital	26,000,000.00	25,550.00	25,550.00	1,780,399.00	0.10%
25	Level 3 Facilities	19,906,505.00	29,286,587.95	29,286,587.95	28,453,998.00	147.12%
26	Public Health	14,000,000.00	1,016,000.00	1,016,000.00	-	7.26%
	Total	1,064,906,505.00	246,912,316.32	246,912,316.32	197,080,894.83	23.19%

Source county treasury 2025

Table 8: Itemized Recurrent expenditure per spending entity, Q1 FY2025/26.

RECURRENT EXPENDITURE ANALYSIS -JULY2025-SEPTEMBER,2025 (FY 2025/26)					
Sub-item code	Item description	Approved estimates FY 2025-2026	Actual expenditure - 1st q (1st July, 2025 - 30th September, 2025) (KShs.)	cumulative expenditure (KShs)(July 2025-september,2025)	Variance (KShs.)
		A	B	C	D=A-C
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		-	1,000,000
2210302	Accommodation - Domestic Travel	1,000,000		-	1,000,000
2210303	Daily Subsistence Allowances	2,453,000		-	2,453,000
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	0		-	0
2211399	Other Operating Expenses	0		-	0
3111002	Purchase of Tonners, Cartridges and Computer Access	800,000		-	800,000
Sub-total CP1-SP1		10,453,000	0	0	10,453,000
0718025110	SP2: Resource Allocation Services				
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	1,500,000		-	1,500,000
2210302	Accommodation - Domestic Travel	3,173,000		-	3,173,000
2210303	Daily Subsistence Allowances	3,393,200		-	3,393,200
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		13,393,200	0	0	13,393,200
0718035110	SP3: 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	8,200,000		-	8,200,000
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	0		-	0
3111002	Purchase of Tonners, Cartridges and Computer Access	0		-	0
Sub-Total CP1-SP3		15,673,285	0	0	15,673,285
Sub-Total CP1		39,519,485	0	0	39,519,485
0719005110	CP2: Resource Mobilization Services				
0719025110	SP2: 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		-	2,136,200
2210302	Accommodation - Domestic Travel	1,484,600		-	1,484,600
2210303	Daily Subsistence Allowances	5,636,000		-	5,636,000
2210712	Trainee Allowance	3,133,400		-	3,133,400
2210801	Catering services (receptions), accommodation, gifts, food etc.	5,619,000		-	5,619,000
2211201	Refined Fuels and Lubricants	5,891,000		-	5,891,000
2211399	Other Operating Expenses	5,071,400	2,838,617	2,838,617	2,232,783
2220101	Maintenance Expenses - Motor Vehicles	3,344,000		-	3,344,000
Sub-Total CP2		32,883,600	2,838,617	2,838,617	30,044,983
0720005110	CP3: Financial management Services				
0720015110	SP1: Accounting and Financial Reporting Services				
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	1,006,200		-	1,006,200
2210303	Daily Subsistence Allowances	2,000,000		-	2,000,000
2210712	Trainee Allowance	2,600,000		-	2,600,000
2211101	General office supplies (papers, pencils, small office equipment etc.)	1,000,000		-	1,000,000
2211102	Supplies and Accessories for computers and printers	2,000,000		-	2,000,000
2211201	Refined Fuels and Lubricants	2000000		-	2,000,000
2211399	Other Operating Expenses	7,000,000		-	7,000,000
Sub-Total CP3-SP1		17,606,200	0	0	17,606,200
0720025110	SP2: Supply Management Services				

2210303	Daily Subsistence Allowances	1,000,000		-	1,000,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	4,200,000		-	4,200,000
2210504	Advertising, Awareness and Publicity Campaigns	200,000		-	200,000
2210703	Production and Printing of Training Materials	2,600,000		-	2,600,000
2210711	Tuition Fees Allowance	1,820,000		-	1,820,000
2211101	General office supplies (papers, pencils, small office equipment etc.)	2,600,000		-	2,600,000
Sub-Total CP3-SP2		12,420,000	0	0	12,420,000
0720035110	SP3: Audit and Advisory Services				
2210202	Internet Connections	600,000		-	600,000
2210203	Courier and Postal services	72,000		-	72,000
2210303	Daily Subsistence Allowances	3,000,000		-	3,000,000
2211101	Tuition Fees Allowance	2,000,000		-	2,000,000
2211102	General office supplies (papers, pencils, small office equipment etc.)	887,000		-	887,000
2211201	Supplies and Accessories for computers and printers	1,950,000		-	1,950,000
2211399	Refined Fuels and Lubricants	1,500,000		-	1,500,000
	Other Operating Expenses	1,000,000		-	1,000,000
3111002	Purchase of Tonners, Cartridges and Computer Access	800,000		-	800,000
Sub-Total CP3-SP3		11,809,000	0	0	11,809,000
0720045110	SP4: Emergency Management Services				
2810101	Budgetary reserves	3,000,000		-	3,000,000
Sub-Total CP3-SP4		3,000,000	0	0	3,000,000
Sub-Total CP3		44,835,200	0	0	44,835,200
0721005110	CP4: General Administration Support Services				
0721015110	SP1: Staff Remuneration and Welfare Support Services				
2110101	Basic Salaries - Civil Service	300,071,384	35,000,000	35,000,000	265,071,384
2110201	Contractual Employees (Interns)	240,000		-	240,000
2110301	House Allowances	36,484,460		-	36,484,460
2110309	Special Duty Allowance (Revenue Board Retainers)	31,630,000		-	31,630,000
2110314	Commuter Allowances	5,950,448		-	5,950,448
2110320	Leave Allowances	1,516,819		-	1,516,819
Sub-Total CP4-SP1		375,893,111	35,000,000	35,000,000	340,893,111
0721025110	SP2: 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
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	General office supplies (papers, pencils, small office equipment etc.)	2,357,739		-	2,357,739
2211101	Supplies and Accessories for computers and printers	2,000,000		-	2,000,000
2211102	Sanitary and Cleaning Materials Supplies and Services	600,000		-	600,000
2211103	Refined Fuels and Lubricants	1,362,000		-	1,362,000
2211201	Contracted Professional Services	774,885		-	774,885
2211310	Maintenance Expenses - Motor Vehicles	4,000,000		-	4,000,000
2211399	Maintenance of Equipment and Furniture	100,000		-	100,000
2220101	Maintenance of Computers, Software and Networks	370,000		-	370,000
2220202	Purchase of Furniture	5,027,586		-	5,027,586
2220210	Purchase of Office Equipment	1,450,000		-	1,450,000
3111001	Housing Loans to Civil Servants	38,263,559		-	38,263,559
Sub-Total CP4-SP2		72,283,769	0	0	72,283,769
Sub-Total CP4		448,176,880	35,000,000	35,000,000	413,176,880
TOTAL RECURRENT		565,415,165	37,838,617	37,838,617	527,576,548
VOTE 5122: COUNTY PUBLIC SERVICE BOARD					
0723005110	CP1: General Policy, Planning and Administration Services				
0722015110	SP1: Administration and Support Services				
2110101	Basic Salary	47,367,686	4,200,000	4,200,000	43,167,686
2110314	Commuter Allowances	2,508,000		-	2,508,000
2210101	Electricity	60,000		-	60,000
2210102	Water	60,000		-	60,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	150,000		-	150,000
2210202	Internet Connection	150,000		-	150,000
2210203	Postage & Courier	5,000		-	5,000
2210301	Travel Cost (Airlines, Bus, Railway, Mileage Allowances, etc.)	3,725,000		-	3,725,000
2210302	Accommodation- Domestic Travel	3,159,404		-	3,159,404
2210502	Publishing and Printing Services	650,000		-	650,000
2210504	Advertising, Awareness and Publicity Campaigns	1,300,000	659,808	659,808	640,192
2210603	Membership Fees, Dues, & Subscription to Professional Bodies	300,000		-	300,000
2210704	Hire of Training Facility Equipment	400,000		-	400,000
2210712	Training Fee Allowances	1,300,000		-	1,300,000

2210801	Catering services	2,469,258	1,317,160	1,317,160	1,152,098
2210910	Medical Insurance Cover	800,000		-	800,000
2211101	General Office Supplies(Paper Punch, Extension Cables, Conqueror, General Small Office Equipment)	1,330,000		-	1,330,000
2211103	Sanitary and Cleaning Materials	500,000		-	500,000
2211201	Refined Fuel and Lubricants for Transport	1,000,000		-	1,000,000
2211310	Contracted Professionals	500,000		-	500,000
2220101	Maintenance of Vehicles	1,200,000	566,000	566,000	634,000
2210904	Motor Vehicle Insurance Cover	300,000		-	300,000
3111001	Purchase Office Furniture & Fittings	100,000		-	100,000
3111002	Purchase of Computers, Printers and Other IT Equipment	500,000		-	500,000
TOTAL RECURRENT		69,834,348	6,742,968	6,742,968	63,091,380
VOTE 5123: COUNTY ASSEMBLY SERVICE BOARD					
Office of the Speaker Headquarters					
2210101	Electricity Expenses	130,000	0	-	130,000
2210102	Daily Subsistence Allowance	500,000	0	-	500,000
2210301	Domestic travel And Subsistence and other Transportation costs	70,000	1000000	1,000,000	-930,000
2210303	Travel Costs (Airline Bus Railway, mileage Allowance)	3,000,000	0	-	3,000,000
2210401	Daily Subsistence Allowance	6,000,000	0	-	6,000,000
2210403	Daily Subsistence Allowance	500,000	0	-	500,000
2210602	Payments of Rents-Residential	900,000	0	-	900,000
2210801	Catering Services, (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	0	-	1,000,000
2211201	Refined Fuels and Lubricants for Transport	200,000	0	-	200,000
2211399	Other Operating Expenses	1,200,000	0	-	1,200,000
2710103	Gratuity	500,000	0	-	500,000
Net Expenditure Sub-Head		14,000,000	1,000,000	1,000,000	13,000,000
201	County Legislature Headquarters				
2110105	Basic Salaries - County Assembly members	84,726,228	7315000	7,315,000	77,411,228
2110201	Basic Salaries - Contractual Employees	59,712,348	8016978	8,016,978	51,695,370
2110301	House Allowance	33,480,000	2048020	2,048,020	31,431,980
2110312	Responsibility Allowance	16,176,000	2395140	2,395,140	13,780,860
2110314	Transport Allowance (Car Maintenance & Extra Mileage)	37,711,166	4714000	4,714,000	32,997,166
2110328	Sitting Allowances (Committees)	45,676,800	0	-	45,676,800
2110405	Telephone Allowance	3,456,000	400000	400,000	3,056,000
2120101	Employer Contribution to NSSF	738,720	664000	664,000	74,720

2120199	Employer Contributions to Social Security Funds and Schemes (HL)	3,542,168	110000	110,000	3,432,168
2210301	Travel costs (airlines, bus, railway, mileage allowances.)	10,000,000	2985800	2,985,800	7,014,200
2210303	Daily Subsistence Allowance	30,000,000	0	-	30,000,000
2210801	Catering Services, (receptions), Accommodation, Gifts, Food and Drinks	10,000,000	0	-	10,000,000
2210802	Boards, Committees, Conferences and Seminars	10,000,000	0	-	10,000,000
2210901	Group Life Insurance including WIBA	1,000,000	0	-	1,000,000
2210910	Medical Insurance	19,000,000	0	-	19,000,000
2710103	Gratuity-Members of Parliament	17,695,584	1474632	1,474,632	16,220,952
2211325	Ward Office Expenses (Rent & other operating Expenses)	8,300,000	0	-	8,300,000
2620184	Contribution to Other County Assembly Associations (CAF, SOCATT, CASA, etc.)	10,417,918	0	-	10,417,918
Net Expenditure of Sub-Head		401,632,932	30,123,570	30,123,570	371,509,362
301	Committee Services Headquarters				
2210301	Travel Costs (airlines, bus, railway, mileage allowances.)	48,000,000	4000000	4,000,000	44,000,000
2210303	Daily Subsistence Allowance	52,000,000	18840000	18,840,000	33,160,000
2210401	Travel Costs (airlines, bus, railway, mileage allowances.)	10,000,000	0	-	10,000,000
2210403	Daily Subsistence Allowance	15,000,000	0	-	15,000,000
2210701	Travel, Accommodation, Tuition Fees, and Training Allowance	10,000,000	0	-	10,000,000
2210702	Remuneration of Instructors and Contract Based Training Services	5,000,000	0	-	5,000,000
Net Expenditure of Sub-Head		140,000,000	22,840,000	22,840,000	117,160,000
401	County Assembly Service Board Headquarters				
2210301	Travel costs (airlines, bus, railway, mileage allowances.)	4,000,000	0	-	4,000,000
2210303	Daily Subsistence Allowance	7,000,000	2500000	2,500,000	4,500,000
2210401	Travel costs (airlines, bus, railway, mileage allowances.)	1,000,000	0	-	1,000,000
2210403	Daily Subsistence Allowance	1,250,000	0	-	1,250,000
2210801	Catering Services, (receptions), Accommodation, Gifts, Food and Drinks	1,500,000	0	-	1,500,000
2210809	County Assembly Service Board Allowances	4,184,000	0	-	4,184,000
Net Expenditure of Sub-Head		18,934,000	2,500,000	2,500,000	16,434,000
501	Office of the Clerk Headquarters				
2110112	Basic Salaries - County Assembly	104,752,680	8590000	8,590,000	96,162,680
2110200	Basic Salaries - Temporary staff	16,856,496	0	-	16,856,496
2110301	House Allowance	19,584,396	100000	100,000	19,484,396
2110302	Honoraria	697,997	0	-	697,997
2110303	Acting Allowance	709,000	150000	150,000	559,000
2110310	Top up Allowance	8,436,120	0	-	8,436,120

2110312	Responsibility Allowance	1,000,000	250000	250,000	750,000
2110313	Entertainment Allowance	780,000	170000	170,000	610,000
2110314	Transport Allowance	9,768,000	250000	250,000	9,518,000
2110315	Extraneous Allowance	720,000	0	-	720,000
2110317	Domestic Allowance	187,200	0	-	187,200
2110318	Non-Practicing Allowance	420,000	250000	250,000	170,000
2110320	Leave Allowance	625,780	550000	550,000	75,780
2110399	Disability Assistant Allowance	240,000	0	-	240,000
2110403	Refund of Medical Expenses-Ex-Gratia	250,000	0	-	250,000
2110405	Telephone Allowance	2,187,000	300000	300,000	1,887,000
2120101	Employer Contributions to NSSF	449,280	400000	400,000	49,280
2120102	Employer Contributions NITA	60,000	0	-	60,000
2120199	Employer Contributions to Housing Levy	2,443,684	68000	68,000	2,375,684
2120301	Employer Contributions to Private Social Security Funds and Schemes	18,837,971	0	-	18,837,971
2210101	Electricity Expenses	900,000	0	-	900,000
2210102	Water and Sewerage Charges	500,000	0	-	500,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000	0	-	200,000
2210202	Internet Connections	600,000	0	-	600,000
2210203	Courier and Postal services	200,000	0	-	200,000
2210301	Travel costs (airlines, bus, railway, mileage allowances,)	15,000,000	0	-	15,000,000
2210303	Daily Subsistence Allowance	15,000,000	7500000	7,500,000	7,500,000
2210401	Travel costs (airlines, bus, railway, mileage allowances,)	2,500,000	0	-	2,500,000
2210403	Daily Subsistence Allowance	4,500,000	0	-	4,500,000
2210502	Publishing and Printing Services	750,000	0	-	750,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000	0	-	100,000
2210504	Advertising, Awareness and Publicity campaigns	750,000	0	-	750,000
2210505	Trade shows and exhibitions	400,000	0	-	400,000
2210701	Travel, Accommodation, Tuition Fees, and Training Allowance	3,500,000	0	-	3,500,000
2210702	Remuneration of Instructors and Contract Based Training Services	3,000,000	0	-	3,000,000
2210711	Tuition Fees	1,500,000	0	-	1,500,000
2210799	Other Training Expenses (CASA)	10,000,000	0	-	10,000,000
2210801	Catering Services, (receptions), Accommodation, Gifts, Food and Drinks	6,000,000	0	-	6,000,000
2210802	Boards, Committees, Conferences and Seminars	6,000,000	0	-	6,000,000
2210901	Staff Group Life Insurance/WIBA	1,000,000	0	-	1,000,000

2210904	Motor Vehicles, Office Equipment and Machinery Insurance	800,000	0	-	800,000
2210910	Medical Insurance including Personal Accident	14,000,000	0	-	14,000,000
2211011	Purchase/Production of Photographic/Audiovisual Materials	500,000	0	-	500,000
2211016	Purchase of Uniforms and Clothing – Staff	1,600,000	0	-	1,600,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,000,000	0	-	2,000,000
2211103	Sanitary and Cleaning Materials Supplies and Services	1,500,000	0	-	1,500,000
2211201	Refined fuel and Lubricants for transport	2,000,000	0	-	2,000,000
2211204	Other Fuels	500,000	0	-	500,000
2211301	Bank Charges	100,000	0	-	100,000
2211305	Contracted Guards and Cleaning Services	4,000,000	0	-	4,000,000
2211306	Subscriptions to Professional Bodies	200,000	0	-	200,000
2211308	Legal Fees	5,000,000	0	-	5,000,000
2211310	Contracted Professional Services	4,000,000	0	-	4,000,000
2211320	Larvlac Support	300,000	0	-	300,000
2211322	Binding of Records	160,986	0	-	160,986
2211399	Other Operating Expenses	1,900,000	0	-	1,900,000
2220101	Routine Maintenance Expenses - Motor Vehicles	3,000,000	0	-	3,000,000
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	500,000	0	-	500,000
2220202	Maintenance of Office Furniture & Equipment	500,000	0	-	500,000
2220210	Maintenance of Computers, Software and Networks	500,000	0	-	500,000
2810199	Budget Reserves for Recurrent Pending Bills	4,515,485	0	-	4,515,485
3110701	Purchase of Motor Vehicles	10,000,000	0	-	10,000,000
3111102	Purchase of Computers, Printers and Other IT Equipment	1,500,000	0	-	1,500,000
3111108	Purchase of Police and Security Equipment	300,000	0	-	300,000
3111111	Purchase of ICT Networking and Communication Equipment	500,000	0	-	500,000
3111112	Purchase of Software	500,000	0	-	500,000
4110202	Fringe Benefit Tax	5,000,000	0	-	5,000,000
4110403	Housing Loans to Public Servants	131,385,496	0	-	131,385,496
Net Expenditure of Sub-Head		458,167,571	18,578,000	18,578,000	439,589,571
TOTAL RECURRENT		1,032,734,503	75,041,570	75,041,570	957,692,933
VOTE 5124: HOMA BAY MUNICIPAL BOARD					

109005110	CP9: Policy, Planning and Administrative Services				
109025110	SP2: Personnel Remuneration and Development Services				
2110101	Basic Salaries- Civil Services	22,405,272	2,000,000	2,000,000	20,405,272
2110202	Casual Wages	540,000		-	540,000
CSP2: Sub - Total		22,945,272	2,000,000	2,000,000	20,945,272
0109035110	SP3: Financial Management Services				
2210101	Electricity	96,000		-	96,000
2210102	Water and Sewerage Charges	90,000		-	90,000
2210201	Telephone, Telex, Mobile Phone Services	30,000		-	30,000
2210202	Internet Connection	54,000		-	54,000
2210301	Travel Costs (airline, Bus, Railways, mileage allowance etc.)	600,950		-	600,950
2210302	Accommodation- Domestic Travel	100,000		-	100,000
2210303	Daily Subsistence Allowance	1,604,200		-	1,604,200
2211306	Membership to Professional Bodies	50,000		-	50,000
2210309	Field Allowance	286,975		-	286,975
2210502	Publishing and printing services	120,000		-	120,000
2210504	Advertising, Awareness and Publicity Campaigns	161,700		-	161,700
2210711	Tuition fees	637,610		-	637,610
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.)	427,598		-	427,598
2211102	Supply of Accessories for computers and printers	198,857		-	198,857
2211103	Sanitary and Cleaning materials	103,100		-	103,100
2211201	Refined fuels and Lubricants	100,000		-	100,000
2211310	Contracted professional services	246,059		-	246,059
2220299	Routine maintenance- other As	200,000		-	200,000
3111001	Purchase of Office Furniture and Fitting	305,660		-	305,660
3111002	Purchase of Computers, Printers and Other IT Equipment	700,000		-	700,000
CSP3: Sub- Total		6,972,909	0	0	6,972,909
TOTAL RECURRENT		29,918,181	2,000,000	2,000,000	27,918,181
VOTE 5125: OFFICE OF THE DEPUTY GOVERNOR AND DEPARTMENT OF AGRICULTURE AND LIVESTOCK					
112005110	P12; POLICY PLANNING, GENERAL ADMIN AND SUPPORT SERVICES				
112025110	SP2; General Administration and Support Services				
2110101	Basic Salary	216,013,986	20,000,000	20,000,000	196,013,986
Sub Total		216,013,986	20,000,000	20,000,000	196,013,986
AGRICULTURE DIVISION					

2210101	Electricity	20,000		-	20,000
2210102	Water & Sewerage Charges	5,000		-	5,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	3,000		-	3,000
2210202	Internet Connections	20,000		-	20,000
2210203	Courier and Postal Services	4,000		-	4,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	550,000		-	550,000
2210302	Accommodation - Domestic Travel	1,400,000		-	1,400,000
2210303	Daily Subsistence Allowance	2,425,400		-	2,425,400
2210502	Publishing and Printing Services	100,000		-	100,000
2210504	Advertising, awareness and publicity campaigns	50,000		-	50,000
2210505	Trade Shows and Exhibitions	50,000		-	50,000
2210604	Hire of transport	20,000		-	20,000
2210701	Travel Allowance	500,000		-	500,000
2210704	Hire of Equipment, training facility, Plant and Machinery	50,000		-	50,000
2210710	Accommodation-allowance	505,000		-	505,000
2210801	Catering services, receptions, accommodation, seminars	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)	800,000	575,000	575,000	225,000
2211102	Supplies and Accessories for Computers and Printers	100,000		-	100,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	43,000		-	43,000
2211201	Refined Fuels and Lubricants for Transport	1,594,218		-	1,594,218
2210904	Motor Vehicle Insurance	400,000		-	400,000
2211301	Bank Service Commission and Charges	10,000		-	10,000
2211310	Contracted Professional Services	100,000		-	100,000
2220101	Maintenance Expenses - Motor Vehicles and Cycles	670,000		-	670,000
2220201	Maintenance of plant, machinery and equipment	592,061		-	592,061
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	400,000	400,000	400,000	0
3111002	Purchase of Computers, Printers and other IT Equipment	250,000		-	250,000
	Sub Total	11,056,679	975,000	975,000	10,081,679

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
2210504	Advertising, awareness and publicity campaigns	110,000		-	110,000
2210604	Hire of transport	20,000		-	20,000
2210701	Travel Allowance	500,000		-	500,000
2210704	Hire of Equipment, training facility, Plant and Machinery	7,000		-	7,000
2210710	Accommodation-allowance	600,000		-	600,000
2210801	Catering services, receptions, accommodation, seminars	100,000		-	100,000
2211007	Purchase of Agriculture Materials and Veterinary Equipment	25,000		-	25,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment	450,000	86,255	86,255	363,745
2211102	Supplies and Accessories for Computers and Printers	40,000		-	40,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	40,150		-	40,150
2211201	Refined Fuels and Lubricants for Transport	1,200,000		-	1,200,000
2210904	Motor Vehicle Insurance	10,000		-	10,000
2211301	Bank Service Commission and Charges	20,000		-	20,000
2220101	Maintenance Expenses - Motor Vehicles and Cycles	970,000		-	970,000
2220202	Maintenance of office Furniture and Equipment	50,000		-	50,000
2220205	Maintenance of Buildings and Stations -- Non-Residential	90,000		-	90,000
2220210	Maintenance Computers, Software and Networks	25,000		-	25,000
3111001	Purchase of Office Furniture and Fittings	100,000		-	100,000
3111002	Purchase of Computers, Printers and other IT Equipment	100,000		-	100,000
Sub Total		7,672,150	86,255	86,255	7,585,895
Total P12 Estimates		234,742,815	21,061,255	21,061,255	213,681,560
TOTAL RECURRENT		234,742,815	21,061,255	21,061,255	213,681,560
DEPARTMENT OF GENDER EQUALITY AND INCLUSIVITY, YOUTH, SPORTS, TALENT DEVELOPMENT, CULTURAL HERITAGE AND SOCIAL SERVICES					

313005110	CP13: Policy, Planning and Administrative Services				
313015110	SP1 Policy and plans development services				
313025110	SP2 Remuneration and welfare support services				
2110101	Basic Salaries - Civil Services	83,953,230	7,500,000	7,500,000	76,453,230
313035110	SP3 Administrative support service				
2210101	Electricity Expenses	1,800,000		-	1,800,000
2210102	Water and Sewerage charges	360,000		-	360,000
2210202	Internet Connections Installation	140,004		-	140,004
2210301	Travel Costs (Airlines, Bus, Railways)	2,657,858		-	2,657,858
2210302	Accommodation - Domestic Travel	1,200,000		-	1,200,000
2210303	Daily Subsistence Allowances	3,615,000		-	3,615,000
2210502	Publishing and Printing Services	1,025,000		-	1,025,000
2210700	Training and Development Expenses	249,996		-	249,996
2210504	Advertising Awareness and Publicity	311,000		-	311,000
2211002	Dressings and Other Non-Pharmaceutical Medical Items	574,000		-	574,000
2210704	Hire of training Facility	394,825		-	394,825
2210801	Catering Services, Receptions	3,847,700		-	3,847,700
2210802	Boards, Committees, Conferences and Seminars	5,000		-	5,000
2210904	Motor Vehicle Insurance	197,204		-	197,204
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Items)	1,200,000		-	1,200,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Items)	1,210,000		-	1,210,000
2211102	Supplies and Accessories for Computers and Printers	120,000		-	120,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	798,000		-	798,000
2211201	Refined Fuels & Lubricants for Transport	1,774,996		-	1,774,996
2220101	Maintenance Expenses - Motor Vehicles	600,000		-	600,000
2220202	Maintenance of Office Equipment and Furniture	400,000		-	400,000
2220210	Maintenance of Computers, Software, and Networks	90,000		-	90,000
2211004	Fungicides, Insecticides, Sprays	154,800		-	154,800
2210500	Printing, Advertising and Information Supplies and Services	210,000		-	210,000
2211399	Governor's Cup	15,713,190		-	15,713,190
2211399	Studio Equipment	1,752,000		-	1,752,000
3111002	Purchase of Computers, Printers and other IT Equipment	200,000		-	200,000

CP13 Sub-Total		124,553,803	7,500,000	7,500,000	117,053,803
TOTAL RECURRENT		124,553,803	7,500,000	7,500,000	117,053,803
VOTE: 5127: DEPARTMENT OF ROADS, PUBLIC WORKS, TRANSPORT AND INFRASTRUCTURE					
021009005110	CP1: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES				
021009015110	SP1: Remuneration and Staff Welfare Support Services				
2110101	Basic Salaries	90,293,928	11,500,000	11,500,000	78,793,928
2110202	Contractual Employees	6,396,348		-	6,396,348
2110301	House Allowance	17,884,764		-	17,884,764
2110314	Leave Allowance	1,222,212		-	1,222,212
2110320	Commuter/Transport Allowance	13,544,400		-	13,544,400
2120103	Employer Contribution to Staff Pensions Scheme	1,200,000		-	1,200,000
SP 1 Subtotal		130,541,652	11,500,000	11,500,000	119,041,652
021009025110	SP2: Administration Support and Staff Capacity Development Services				
2210101	Electricity	180,000		-	180,000
2210102	Water and Sewerage Charges	60,000		-	60,000
2210202	Internet Connections	120,000		-	120,000
2210303	Daily Subsistence Allowance	3,000,000		-	3,000,000
2210301	Travel cost - Airline, Bus, Railways, Domestic	1,000,000		-	1,000,000
2210302	Accommodation- Domestic	1,000,000		-	1,000,000
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	4,000,000		-	4,000,000
2210504	Advertising Awareness and publicity Campaigns	285,472		-	285,472
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000		-	250,000
2220101	Maintenance Expenses - Motor Vehicles	1,950,000		-	1,950,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	6,000		-	6,000
2210904	Motor Vehicle Insurance	1,000,000		-	1,000,000
2211201	Refined Fuels and Lubricants for Transport	5,000,000		-	5,000,000
2210203	Courier & Postal Services	28,509		-	28,509
2220202	Maintenance of Office Furniture and Equipment	45,384		-	45,384
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	12,000		-	12,000
2220210	Maintenance of Computers, Software, and Networks	100,000		-	100,000
2210401	Travel cost - Airline, Bus, Railways, Foreign	750,000		-	750,000
2210402	Accommodation- Foreign	750,000		-	750,000
2210799	Training Expenses - Other (Bud	250,000		-	250,000
3111002	Purchase of Computers, Printers and other IT Equipment	300,000		-	300,000

2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	217,175		-	217,175
2210502	Publishing & Printing Services	164,227		-	164,227
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	478,050		-	478,050
2211102	Supplies and Accessories for Computers and Printers	149,500		-	149,500
2210103	Gas expenses	18,000		-	18,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	33,350		-	33,350
3111001	Purchase of Office Furniture and Fittings	250,000		-	250,000
SP 2 Subtotal		21,397,667	0	0	21,397,667
021009035110	SP 3: Policy Planning and Field Services				
2210802	Boards, Committees, Conferences and Seminars	3,000,000		-	3,000,000
Total SP 3		3,000,000	0	0	3,000,000
021009045110	SP 4: Monitoring, Evaluation, Learning and Report Development				
2210301	Travel cost	100,000		-	100,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000		-	200,000
Total SP 3		300,000		-	300,000
Total CP 1		155,239,319	11,500,000	11,500,000	143,739,319
0210005110	CP2: Public Works and Infrastructure Development Services				
210015110	CSP 2: Quality Control and Enforcement				
2210309	Field allowance	750000		-	750,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1750000		-	1,750,000
2210704	Hiring of training facilities and equipment's	20000		-	20,000
2210701	Travel allowance	400000		-	400,000
2210303	DSA	80000		-	80,000
SP 4 Sub total		3,000,000	0	0	3,000,000
TOTAL RECURRENT		158,239,319	11,500,000	11,500,000	146,739,319
VOTE 5128: DEPARTMENT OF BLUE ECONOMY, FISHERIES, MINING AND DIGITAL ECONOMY					
119005110	CP19: General Administration, Planning and Support Services				
119015110	SP1: Policy Development Services				
119025110	SP2: Personnel Remuneration and Welfare Services				
2110101	Basic Salaries - Civil Service	101,286,892	9,500,000	9,500,000	91,786,892
119035110	SP3: Administrative Support Services				
2210101	Electricity	120,000		-	120,000
2210102	Water and Sewerage Charges	180,000		-	180,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000		-	100,000

2210202	Internet Connections	66,000		-	66,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,550,000		-	1,550,000
2210302	Accommodation - Domestic Travel	1,600,000		-	1,600,000
2210303	Daily Subsistence Allowance	1,500,000		-	1,500,000
2210504	Advertising, Awareness and Publicity Campaigns	122,000		-	122,000
2210606	Hire of Equipment, plant and Machinery	30,000		-	30,000
2210701	Travel Allowance	1,600,000		-	1,600,000
2210704	Hire of Training Facilities and Equipment	60,000		-	60,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000		-	200,000
2210802	Boards, Meetings, Conference, Seminars	362,000		-	362,000
2210904	Motor Vehicle Insurance	375,000		-	375,000
2211004	Supplies of Fungicides, Insecticides and Sprays	350,000		-	350,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment)	600,000		-	600,000
2211102	Supplies and accessories for computers and printers	275,000		-	275,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	400,000		-	400,000
2211201	Refined Fuels and Lubricants for Transport	2,259,000		-	2,259,000
2211310	Contracted Professional Services	400,000		-	400,000
2211311	Revenue Systems Management Fees	10,000,000		-	10,000,000
2220101	Maintenance Expenses - Motor Vehicles	240,000		-	240,000
2220205	Maintenance of buildings and stations-Non residential	50,000		-	50,000
2220210	Maintenance of Computers, Software, and Networks	40,000		-	40,000
3111001	Purchase of Office Furniture and Fittings	32,925		-	32,925
3111112	Purchase Of Laptops Computers	600,000		-	600,000
Total Recurrent Expenditure		124,398,817	9,500,000	9,500,000	114,898,817
VOTE 5129: DEPARTMENT OF EDUCATION, HUMAN CAPITAL DEVELOPMENT AND VOCATIONAL TRAINING					
506005110	SP2 Human Resources Management Services				
2110101	Basic Salary - Civil Service	984,173,791	92,000,000	92,000,000	892,173,791
506015110	SP1 General Administration Services				
2210101	Electricity	15,000		-	15,000
2210102	Water and sewerage charges	8,000		-	8,000
2210201	Telephone, Telex, Fax, Mobile phones services	170,000		-	170,000

2210301	Travel Costs (airlines, bus, mileage allowances, etc.)	1,700,000		-	1,700,000
2210302	Accommodation -Domestic Travel	1,160,000		-	1,160,000
2210303	Daily Subsistence Allowance	5,460,400		-	5,460,400
2210504	Advertising, Awareness and Publicity Campaigns	30,479		-	30,479
2210704	Hire of Training Facilities and Equipment	660,000		-	660,000
2210799	Training Expenses – Other	1,702,000		-	1,702,000
2210801	Catering Services (Receptions, etc.)	400,000		-	400,000
2211101	General Office Supplies (papers, pencils, forms etc.)	1,576,400		-	1,576,400
2211103	Sanitary & Cleaning Materials	120,000		-	120,000
2211201	Refined fuels and lubricants for transport	2,300,000		-	2,300,000
2211301	Bank Charges	10,268		-	10,268
2211310	Contracted Professional Services (Consultancy)	400,000		-	400,000
2220101	Maintenance Expenses - Motor Vehicles	424,000		-	424,000
2220210	Maintenance of Computers, Software & Printers	148,000		-	148,000
3111001	Purchase of Office Furniture & Fittings	100,000		-	100,000
3111002	Purchase of Computers, Printers and Other IT Equipment	300,000		-	300,000
507005110	P7 EYE Services	16,684,547	0	0	16,684,547
507015110	SP1 EYE Teaching and Learning Material Services				
2211009	Education and Library supplies	5,518,000		-	5,518,000
506005110	P6 General Administration and Quality Services	22,202,547	0	0	22,202,547
506015110	SP1 General Administration Services				
2210101	Electricity	9,000		-	9,000
2210102	Water and sewerage charges	4,000		-	4,000
2210201	Telephone, Telex, Fax, Mobile phones services	86,000		-	86,000
2210301	Travel Costs (airlines, bus, mileage allowances, etc.)	1,200,000		-	1,200,000
2210302	Accommodation -Domestic Travel	1,000,000		-	1,000,000
2210303	Daily Subsistence Allowance	4,200,000		-	4,200,000
2210504	Advertising, Awareness and Publicity Campaigns	20,000		-	20,000
2210704	Hire of Training Facilities and Equipment	300,000		-	300,000
2210799	Training Expenses – Other	800,000		-	800,000
2210801	Catering Services (Receptions, etc.)	200,000		-	200,000
2211101	General Office Supplies (papers, pencils, forms etc.)	1,300,000		-	1,300,000
2211103	Sanitary & Cleaning Materials	120,000		-	120,000

2211201	Refined fuels and lubricants for transport	900,000		-	900,000
2211301	Bank Charges	10,000		-	10,000
2211310	Contracted Professional Services (Consultancy)	300,000		-	300,000
2220101	Maintenance Expenses - Motor Vehicles	200,000		-	200,000
2220210	Maintenance of Computers, Software & Printers	100,000		-	100,000
3111001	Purchase of Office Furniture & Fittings	140,000		-	140,000
3111002	Purchase of Computers, Printers and Other IT Equipment	100,000		-	100,000
508005110	P8 Human Capital Development and Vocational Training Services				
508015110	SP1 VTC Training and Learning Materials Services				
2211006	Purchase of workshop tools, spares and small equipment	3,500,000		-	3,500,000
508035110	SP3 Bursary and Scholarship Services			-	0
2649999	Scholarships and Other Educational Benefits	215,000,000		-	215,000,000
508045110	SP4 Skills Development and Exhibition Shows Services				
2210505	Trade shows and exhibitions	1,200,000		-	1,200,000
Sub total		230,689,000	-	-	230,689,000
TOTAL RECURRENT EXPENDITURE		1,237,065,338	92,000,000	92,000,000	1,145,065,338
VOTE 5130: PUBLIC HEALTH AND MEDICAL SERVICES					
0405005110	P5 POLICY PLANNING AND ADMINISTRATION				
0405015110	SP1 Policy, Planning and Monitoring Services				
2210201	Telephone, telex, facsimile and mobile phone services	100,000		-	100,000
2210303	Daily Subsistence Allowances	6,500,000		-	6,500,000
2210301	Travel costs (Airlines, Bus, Railway, Mileage Allowance)	5,000,000		-	5,000,000
2210302	Domestic Travel Accommodation	5,000,000		-	5,000,000
2210402	Foreign travel Accommodation	4,000,000		-	4,000,000
2210801	Catering Service	1,000,000		-	1,000,000
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	3,000,000		-	3,000,000
SP1: Sub - Total		25,640,000	0	0	25,640,000
0405025110	SP2 Administrative Support Service				
2110101	Basic Salaries	2,232,779,733	300,211,460	300,211,460	1,932,568,273
2210101	Electricity	5,000,000		-	5,000,000
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	1,630,000		-	1,630,000
2211201	Refined Fuels and Lubricants for Transport	10,000,000		-	10,000,000
2211101	General Office Supplies (papers, pencils, forms, etc.)	4,875,095		-	4,875,095
2211310	Contracted Professional Services (Guards and Cleaning Services)	6,095,000		-	6,095,000
2220101	Maintenance of Motor Vehicles	6,500,000		-	6,500,000
2220201	Maintenance of Machinery & Equipment	2,000,000		-	2,000,000
2210904	Motor Vehicle Insurance	2,000,000		-	2,000,000
P5: Sub - Total		2,300,032,548	300,211,460	300,211,460	1,999,821,088
0406005110	P6 PREVENTIVE AND PROMOTIVE HEALTH SERVICES				
0406015110	SP1 Community health services				
2640503	Other Grants (Field Allowance - CHP Stipends)	88,620,000	7,532,700	7,532,700	81,087,300
2210910	Medical Insurance	100,000,000		-	100,000,000
2211004	Fungicides, Insecticides & Sprays	3,000,000		-	3,000,000
SP1: Sub - Total		191,620,000	7,532,700	7,532,700	184,087,300
0406025110	SP2 Disease control services				
2210799	Training Expenses (Other)	40,000,000		-	40,000,000
2630101	Training Expenses (Other)	22,650,000		-	22,650,000
SP2: Sub - Total		62,650,000	0	0	62,650,000
0406035110	SP3 Facility infrastructure improvement services				
2640504	Facilities Improvement Fund			-	0
SP3: Sub - Total		0	0	0	0
P6: Sub - Total		254,270,000	7,532,700	7,532,700	246,737,300
0407005110	P7 CURATIVE AND REHABILITATIVE SERVICES				
0407015110	SP1 Routine medical health services				
2630101	Medical Drugs	200,000,000	25,000,540	25,000,540	174,999,460
2630101	Bedding and linen	10,000,000		-	10,000,000
2630101	Dressings and other non-pharmaceutical medical items	50,000,000		-	50,000,000
2630101	Laboratory materials, supplies and small equipment	50,000,000		-	50,000,000
2640503	DANIDA (Conditional support)	21,383,750		-	21,383,750
SP1: Sub - Total		331,383,750	25,000,540	25,000,540	306,383,210
0407025110	SP2 Medical emergency response services				
2810205	Emergency Fund - Epidemics, Diseases, outbreak Control	9,000,000		-	9,000,000
SP2: Sub - Total		9,000,000	0	0	9,000,000
P7: Sub - Total		340,383,750	25,000,540	25,000,540	315,383,210
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	0	2,000,000
0408025110	SP2 Capacity development services				
2640102	Scholarship and short courses benefits	1,000,000		-	1,000,000
SP2: Sub - Total		1,000,000	0	0	1,000,000
P8: Sub - Total		3,000,000	0	0	3,000,000
TOTAL RECURRENT		2,897,686,298	332,744,700	332,744,700	2,564,941,598
VOTE 5131: DEPARTMENT OF LANDS, HOUSING, URBAN DEVELOPMENT AND PHYSICAL PLANNING					
118005110	CP18: General Administration Services				
118015110	SP1: General Administrative Support Services				
2110101	Basic Salaries - Civil Service	69,308,719	6,500,000	6,500,000	62,808,719
SP1: Sub - Total		69,308,719	6,500,000	6,500,000	62,808,719
118025110	SP2: Operations and Maintenance Services				
2210101	Electricity	540,000		-	540,000
2210102	Water and Sewerage Charges	240,000		-	240,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	780,000		-	780,000
2210202	Internet Connections	390,000		-	390,000
2210203	Courier & Postal Services	36,000		-	36,000
2210205	Satellite Access Services	110,000		-	110,000
2210301	Travel Cost (airlines, bus, railway, mileage allowance, etc.)	675,000		-	675,000
2210303	Daily Subsistence Allowance	2,172,800		-	2,172,800
2210712	Trainee Allowance	140,000		-	140,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	633,000		-	633,000
2210904	Motor Vehicle Insurance	800,000		-	800,000
2211016	Purchase of Uniforms and Clothing – Staff	100,000		-	100,000
2211101	Office and General Supplies -	1,876,087	80,000	80,000	1,796,087
2211103	Sanitary and Cleaning Materials, Supplies and Services	309,600		-	309,600
2211201	Refined Fuels and Lubricants for Transport	1,546,851	300,060	300,060	1,246,791
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	135,000		-	135,000
2220101	Maintenance Expenses - Motor Vehicles	1,020,000	545,300	545,300	474,700
2220202	Maintenance of Office Furniture and Equipment	344,000		-	344,000
118035110	General Office Infrastructure Development Services				
3111001	Purchase of Office Furniture and Fittings	253,000		-	253,000
3111002	Purchase of Computers, Printers and other IT Equipment	1,150,000		-	1,150,000
3111009	Purchase of other office equipment	200,000		-	200,000

SP2: Sub - Total		13,451,338	925,360	925,360	12,525,978
TOTAL RECURRENT		82,760,057	7,425,360	7,425,360	75,334,697
VOTE 5132: DEPARTMENT OF TRADE, INDUSTRY, TOURISM, COOPERATIVE DEVELOPMENT AND MARKETING					
313005110	CP13: Policy, Planning and Administrative Services				
313015110	SP1 Policy and plans development services				
2211310	Contracted Professional Services	1,000,000		-	1,000,000
SP1: Sub - Total		1,000,000	0	0	1,000,000
313025110	SP2 Remuneration and welfare support services				
2110101	Basic Salaries	174,867,754	15,200,000	15,200,000	159,667,754
SP2: Sub - Total		174,867,754	15,200,000	15,200,000	159,667,754
313035110	SP3 Administrative support services				
2210101	Electricity	100,000		-	100,000
2210102	Water & Sewerage Charges	100,000		-	100,000
2210202	Internet Connections	70,000		-	70,000
2210303	Daily Subsistence Allowance	4,300,000		-	4,300,000
2210504	Advertising, awareness and publicity campaigns	400,000		-	400,000
2210701	Travel Allowance	2,700,000		-	2,700,000
2210802	Boards, Committees, Conferences and Seminars	221,538	66,750	66,750	154,788
2211101	General Office Supplies (papers, pencils, small office equipment)	1,300,000	1,300,000	1,300,000	0
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000	11,225	11,225	288,775
2211201	Refined Fuels and Lubricants for Transport	3,000,000	300,000	300,000	2,700,000
3111002	Purchase of Computers and Printers	500,000		-	500,000
2220101	Maintenance Expenses - Motor Vehicles and Cycles	1,100,000	464,000	464,000	636,000
2210700	Training Expenses	1,100,000	450,000	450,000	650,000
SP3: Sub - Total		15,191,538	2,591,975	2,591,975	12,599,563
TOTAL RECURRENT		191,059,292	17,791,975	17,791,975	173,267,317
VOTE 5133: DEPARTMENT OF WATER, SANITATION, IRRIGATION, ENVIRONMENT, ENERGY AND CLIMATE CHANGE					
1011005110	P10: GENERAL ADMINISTRATIVE SERVICES (WATER)				
1011015110	SP1: Administrative Support Services				
2110101	Basic Salaries	127,352,400	14,900,000	14,900,000	112,452,400
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	14,900,000	14,900,000	193,304,000
2210101	Electricity	6,580,000		-	6,580,000
2210102	Water & Sewerage Charges	60,000		-	60,000

2210201	Telephone, Telex, Facsimile and Mobile Phone Services	120,000		-	120,000
2210202	Internet Connection	60,000		-	60,000
2210301	Travel Costs (Airline, Bus, Railways, mileage allowance etc.)	960,000		-	960,000
2210302	Accommodation - Domestic travel	1,200,000		-	1,200,000
2210303	Daily Subsistence Allowances	1,440,000		-	1,440,000
2210309	Field Allowance	600,000		-	600,000
2210401	Travel Costs-Foreign Travel)	300,000		-	300,000
2210402	Accommodation - Foreign travel	200,000		-	200,000
2210403	Daily Subsistence Allowances (Foreign Travel)	300,000		-	300,000
2210503	Subscription to Newspapers, Magazines and periodicals	36,000		-	36,000
2210504	Advertising, awareness & Publicity campaigns (Climate Change mitigation, Environmental conservation and waste management awareness)	300,000		-	300,000
2210603	Rents and Rates Non-residential (Dumping Sites)	567,000		-	567,000
2210712	Training Allowance	200,000		-	200,000
2210711	Tuition Fees Allowance	200,000		-	200,000
2210801	Catering services (reception), Accommodation, Gifts, food and Drinks (County Environment Committee Meetings)	180,000		-	180,000
2210802	Boards, Committees, Conference, Seminars (county Environment Committee non state members allowances)	280,000		-	280,000
2210805	National celebrations (Wetlands Day, Forest Day, Water Day and Environment Day)	1,000,000		-	1,000,000
2210904	Motor Vehicle Insurance	1,200,000		-	1,200,000
2211005	Chemicals and Industrial (water treatment chemicals)	500,000		-	500,000
2211006	purchase of workshop tools, spares and small equipment (solar lights maintenance equipment)	800,000		-	800,000
2211101	General office supplies (papers, pencils, forms, small office equipment)	360,000		-	360,000
2211102	Supplies and accessories for computers and printers	360,000		-	360,000
2211103	Sanitary & Cleaning Materials supplies and services	240,000		-	240,000
2211201	Refined fuels and lubricants for transportation	3,600,000		-	3,600,000
2211203	Refined fuel and lubricants- other (fuel for Waste truck and skip loaders)	3,000,000		-	3,000,000
2211305	Contracted guards and cleaning services	7,540,848		-	7,540,848

2211306	Membership Fees, Dues and Subreption to professional and trade bodies	70,000		-	70,000
2211310	Contracted Professional services	600,000		-	600,000
2211399	Other operating expenses	200,798		-	200,798
2220101	Maintenance Expenses -Motor vehicle	2,000,000		-	2,000,000
2220202	Maintenance of office furniture and equipment	100,000		-	100,000
2220206	Maintenance of Civil Works	600,000		-	600,000
2220210	Maintenance of Computers, Software and Networks	60,000		-	60,000
3111102	Purchase of computers, printers and other IT equipment (Purchase of Laptops)	380,000		-	380,000
3111104	purchase of Instrumentation and calibration equipment (Noise Meters)	1,000,000		-	1,000,000
3111105	Purchase of Photocopiers	250,000		-	250,000
TOTAL		37,444,646	0	0	37,444,646
TOTAL RECURRENT		245,648,646	14,900,000	14,900,000	230,748,646
VOTE 5134: DEPARTMENT OF GOVERNANCE, ADMINISTRATION, COMMUNICATION AND DEVOLUTION					
0724005110	CP24: Governance and Coordination Services				
0724015110	SP1: Governance and Administration				
2110101	Basic Salaries - Civil Service	355,955,656	30,649,935	30,649,935	325,305,721
2210101	Electricity	840,000		-	840,000
2210102	Water and Sewerage charges	460,000		-	460,000
2210201	Telephone, Telex, Fax mail and mobile phone services	100,000.00		-	100,000
2210202	Internet Connections	800,000.00		-	800,000
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	4,560,000		-	4,560,000
2210302	Accommodation - Domestic Travel	3,360,000		-	3,360,000
2210401	Travel costs (Airline, Bus, Railway, Mileages Allow.)-Foreign	2,500,000		-	2,500,000
2210402	Accommodation – International	2,700,000		-	2,700,000
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	3,100,000		-	3,100,000
2210802	Boards, Committees, Conferences and Seminars	1,000,000		-	1,000,000
2210899	Hospitality Supplies	1,000,000		-	1,000,000
2210904	Motor vehicle Insurance	800,000		-	800,000
2211006	Purchase of Equipment	750,000		-	750,000

2211101	General office supplies (papers, pencils, forms, small office equipment etc.)	2,200,000		-	2,200,000
2211103	Sanitary and Cleaning Materials	1,800,000		-	1,800,000
2211201	Refined Fuels and Lubricants	2,380,000		-	2,380,000
2211310	Contracted Professionals	300,000		-	300,000
2220101	Maintenance expenses - motor vehicles	1,200,000		-	1,200,000
2220202	Maintenance of Office Furniture and Equipment	20,000		-	20,000
2220210	Maintenance of Computers, Software and Networks	1,400,000		-	1,400,000
3111001	Purchase of Office Furniture and Fittings	2,280,000		-	2,280,000
SP1: Sub - Total		391,255,656	30,649,935	30,649,935	360,605,721
0724025110	SP2: Field Coordination Services				
2210303	Daily Subsistence Allowances	14,400,000		-	14,400,000
SP2: Sub - Total		14,400,000	0	0	14,400,000
0724035110	SP3: 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	3,000,000		-	3,000,000
2211016	Purchase of Uniforms and Clothing – Staff	2,000,000		-	2,000,000
2211201	Refined Fuels and Lubricants	480,000		-	480,000
2220101	Maintenance expenses - motor vehicles	480,000		-	480,000
SP3: Sub - Total		7,160,000	0	0	7,160,000
0724045110	SP4: Devolution Support Services				
2630101	Current transfers (KDSPII)	37,500,000		-	37,500,000
SP4: Sub - Total		37,500,000	0	0	37,500,000
Sub-Total CP24		450,315,656	30,649,935	30,649,935	419,665,721
0725005110	CP25: Communication and Public Engagement				
0725015110	SP1: 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	1,000,000		-	1,000,000
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		-	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
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	200,000.00		-	200,000
3111002	Purchase of Tonners, Cartridges and Computer Access	200,000		-	200,000
SP1: Sub - Total		10,120,000	0	0	10,120,000
0725025110	SP2: 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	0	2,610,890
0725035110	SP3: County Visibility and Branding				
2210502	Publishing and printing services	360,000		-	360,000
2210504	Advertising, awareness and publicity campaigns-public participation.	1,500,000		-	1,500,000
2211006	Purchase of Equipment	1,400,000		-	1,400,000
2211201	Refined Fuels and Lubricants	960,000		-	960,000
SP3: Sub - Total		4,220,000	0	0	4,220,000
Sub-Total CP25		16,950,890	0	0	16,950,890
0726005110	CP26: Special projects and Disaster Management				
072601510	SP1: Special projects Services				
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	960,000		-	960,000
2210302	Accommodation - Domestic Travel	600,000		-	600,000
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.)	500,000		-	500,000

2211102	Supplies and Accessories for computers and printers	156,234		-	156,234
2211399	Other Operating Expenses	98,117		-	98,117
2220101	Maintenance expenses - motor vehicles	607,532.00		-	607,532
2220202	Maintenance of Office Furniture and Equipment	100,000		-	100,000
SP1: Sub - Total		6,021,883	0	0	6,021,883
07260255110	SP2: 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		-	1,800,000
SP2: Sub - Total		3,600,000	0	0	3,600,000
0726035510	SP3: Disaster Prevention and Management Services				
2211201	Refined Fuels and Lubricants	3,000,000		-	3,000,000
SP3: Sub - Total		3,000,000	0	0	3,000,000
Sub-Total CP26		12,621,883	0	0	12,621,883
TOTAL RECURRENT		479,888,429	30,649,935	30,649,935	449,238,494
VOTE 5135: EXECUTIVE OFFICE OF THE GOVERNOR					
727005110	CP27: Governance and Coordination Services				
0727015110	SP1: Executive Management and Liaisons Services				
2110101	Basic Salaries	252,534,092	22,502,958	22,502,958	230,031,134
2110321	Gratuity Payment	43,459,564	5,556,574	5,556,574	37,902,990
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	10,100,000		-	10,100,000
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	8,800,000		-	8,800,000
2210402	Accommodation- Foreign travel	7,000,000		-	7,000,000
2210801	Catering Services	4,060,000		-	4,060,000
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		-	4,404,000
2211102	Supplies and Accessories for Computers and Printers	2,700,000		-	2,700,000
2211201	Refined fuels and Lubricants	8,300,000		-	8,300,000
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	1,200,000		-	1,200,000
2220202	Maintenance of Office Furniture and Equipment	1,200,000		-	1,200,000
2210904	Motor Vehicle Insurance	1,270,000		-	1,270,000
3111002	Purchase of Computers, Printers and other IT Equipment	2,250,000		-	2,250,000
Sub-Total CP27SP1		385,819,306	28,059,532	28,059,532	357,759,774
727025110	SP2: 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	0	14,181,600
RECURRENT TOTAL CP27		400,000,906	28,059,532	28,059,532	371,941,374
728005110	CP28: Strategy and Service Delivery Services				
0728015110	SP1: 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	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	1,000,000		-	1,000,000
2210402	Accommodation- Foreign travel	1,000,000		-	1,000,000
2210801	Catering Services	3,000,000		-	3,000,000
2210899	Hospitality (intergovernmental relations)	12,000,000		-	12,000,000
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		-	1,200,000
2211201	Refined fuels and Lubricants	2,100,000		-	2,100,000
2220101	Maintenance expenses (motor vehicle)	1,200,000		-	1,200,000
2211399	Other Operating expenses	1,440,000		-	1,440,000
2210904	Motor Vehicle Insurance	200,000		-	200,000
2220205	Maintenance of office building	2,000,000		-	2,000,000
Sub-Total CP28SP1		36,524,690	0	0	36,524,690
0728025110	SP2: Information and Communication Services				
2210303	Daily Subsistence Allowance	1,000,000		-	1,000,000
2210201	Telephone telex and mobile phones	500,000		-	500,000
2210712	Training Allowance	1,000,000		-	1,000,000
2211006	Purchase Of equipment	2,000,000		-	2,000,000
2211016	Purchase of Uniform	500,000		-	500,000
3111002	Purchase of Computers, Printers and other IT Equipment	1,000,000		-	1,000,000
Sub-Total CP28SP2		6,000,000	0	0	6,000,000
Sub-Total CP28		42,524,690	0	0	42,524,690
0729005110	CP29: Public Service Administration Support Services				
0729015110	SP1: Human Resource Management and Development Services				
2210301	Domestic travel	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
2211399	Other Operating expenses	800,000		-	800,000
2220202	Maintenance of Office Furniture and Equipment	500,000		-	500,000
4110403	Housing Loan (Staff Mortgage)	65,000,000		-	65,000,000
Sub-Total CP29SP1		74,906,980	0	0	74,906,980
0729025110	SP2: Legal Services				
2210301	Domestic travel	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	500,000		-	500,000
2210401	Foreign travel	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		-	1,200,000
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
2220210	Maintenance of Computers, Software and Networks	430,190		-	430,190
2211399	Other Operating expenses	500,000		-	500,000
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	0	0	20,978,330
Sub-Total CP29		95,885,310	0	0	95,885,310
TOTAL RECURRENT		538,410,906	28,059,532	28,059,532	510,351,374
VOTE 5136 - KENDU BAY MUNICIPALITY					
109005110	P9: Policy, Planning and Administration Services				
109025110	SP2: Personnel remuneration and development services				
2110101	Basic Salaries-Civil Service	3,720,840	350,000	350,000	3,370,840
2110301	House Allowance	52,800		-	52,800
2110314	Commuter Allowance	30,000		-	30,000
Sub Total		3,803,640	350,000	350,000	3,453,640
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	300,000		-	300,000
2210302	Accommodation- Domestic Travel	150,000		-	150,000
2210303	Daily Subsistence Allowance	965,618		-	965,618

2210309	Field Allowance	200,000		-	200,000
2210502	Publishing and printing services	45,000		-	45,000
2210504	Advertising	150,000		-	150,000
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)	627,258		-	627,258
2211102	Supply of Accessories for computers and printers	200,000		-	200,000
2211103	Sanitary and Cleaning materials	80,000		-	80,000
2211201	Refined fuels and Lubricants	250,000		-	250,000
2211310	Contracted Professional Services	300,000		-	300,000
3111001	Purchase of Office Furniture and Fittings	958,324		-	958,324
3111002	Purchase of Computers, Printers and Other IT Equipment	500,000		-	500,000
Sub Total		6,120,200	0	0	6,120,200
TOTAL RECURRENT		9,923,840	350,000	350,000	9,573,840
109005110	P9: Policy, Planning and Administration Services				
109025110	SP2: Personnel remuneration and development services				
2110101	Basic Salaries-Civil Service	3,720,840	350,000	350,000	3,370,840
2110301	House Allowance	52,800		-	52,800
2110314	Commuter Allowance	30,000		-	30,000
CSP9 Sub Total		3,803,640	350,000	350,000	3,453,640
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	300,000		-	300,000
2210302	Accommodation- Domestic Travel	203,566		-	203,566
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	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		6,120,200	0	0	6,120,200
CP9 TOTAL		9,923,840	350,000	350,000	9,573,840
TOTAL RECURRENT		9,923,840	350,000	350,000	9,573,840
VOTE 5138: NDHIWA MUNICIPAL BOARD					
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	350,000	350,000	3,453,640
2110301	House Allowance	52,800		-	52,800
2110314	Commuter Allowance	30,000		-	30,000
CSP9 Sub Total		3,886,440	350,000	350,000	3,536,440
109035110	SP3: Financial management services				
2210101	Electricity	24,000		-	24,000
2210102	Water and Sewerage Charges	12,000		-	12,000
2210201	Telephone, Telex, Mobile Phone Services	6,000		-	6,000
2210202	Internet Connection	9,000		-	9,000
2210301	Travel Costs (Airline, bus, railways etc.)	690,000		-	690,000
2210302	Accommodation - Domestic Travel	360,000		-	360,000
2210303	Daily Subsistence Allowance	1,763,284		-	1,763,284
2210309	Field Allowance	400,000		-	400,000
2210502	Publishing and printing services	18,000		-	18,000
2210711	Tuition fee	25,181		-	25,181
2210801	Catering Services	60,000		-	60,000
2210802	Board Meetings and Conferences	200,000		-	200,000
2210809	Board Allowance	1,122,765		-	1,122,765
2211101	General Office Supplies (papers, small office equipment etc.)	482,035		-	482,035
2211102	Supply of Accessories for computers and printers	108,635		-	108,635
2211103	Sanitary and Cleaning materials	24,500		-	24,500
2211201	Refined fuels and Lubricants	108,000		-	108,000
2211305	Contracted Professional Services	50,000		-	50,000
3111001	Purchase of Office Furniture and Fittings	274,000		-	274,000
3111002	Purchase of Computers, Printers and Other IT Equipment	300,000		-	300,000
CSP3 Sub Total		6,037,400	0	0	6,037,400
CP9 TOTAL		9,923,840	350,000	350,000	9,573,840

TOTAL RECURRENT		9,923,840	350,000	350,000	9,573,840
VOTE 5139: OYUGIS MUNICIPAL BOARD					
313005110	CP1: Planning, Finance and Administrative Services				
313015110	CSP 1.1: Policy and Planning Services				
2211310	Contracted Professional Services	727,006		-	727,006
CSP1.1 Sub-Total		727,006	0	0	727,006
313025110	CSP 1.2: Personnel Remuneration and Development Services				
2110101	Basic Salaries	6,556,056	600,000	600,000	5,956,056
CSP1.2 Sub-Total		6,556,056	600,000	600,000	5,956,056
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	184,277		-	184,277
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	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.)	250,564		-	250,564
2211102	Supply of Accessories for computers and printers	150,000		-	150,000
2211103	Sanitary and Cleaning materials	130,000		-	130,000
2211201	Refined fuels and Lubricants	143,365		-	143,365
3111001	Purchase of Office Furniture and Fittings	441,000		-	441,000
3111002	Purchase of Computers, Printers and Other IT Equipment	420,000		-	420,000
CP1.3 Sub-Total		5,620,206	0	0	5,620,206
TOTAL RECURRENT		12,903,268	600,000	600,000	12,303,268
GRAND TOTAL		8,055,030,705	696,405,912	696,405,912	7,358,624,793

Source county treasury 2025

Table 9: Itemized development expenditure per spending entity, Q1 FY2025/26

DEVELOPMENT EXPENDITURE ANALYSIS - JULY 2025-JUNE,2026 (FY 2025/26)					
	Item Description	Approved Estimates FY 2025-2026	Actual Expenditure - (1st July, 2025 - 30th September, 2025) (Kshs.)	Cumulative Expenditure (Kshs) (July,2025- September, 2025)	Variance (Kshs.)
		A	B	C	D=A-C
VOTE 5120: DEPARTMENT OF FINANCE AND ECONOMIC PLANNING					
0720005110	CP3 Financial Management Services				
0720045110	SP4 Emergency Management Services				
2810205	Emergency Fund	17,231,742		-	17,231,742
3110504	Equalization Fund	124,000,500	0	-	124,000,500
3111504	Pending bills	120,000,000		-	120,000,000
TOTAL		261,232,242	0	0	261,232,242
VOTE 5123: COUNTY ASSEMBLY SERVICE BOARD					
2810101	Budgetary Reserves (Development Pending Bills)	50,000,000		-	50,000,000
3110202	Equipping of 40 Ward Offices	40,000,000		-	40,000,000
3110299	Renovation of Drainage Works	3,200,000		-	3,200,000
3110302	Refurbishment of Non-Residential Buildings (Renovation of Assembly Offices)	6,800,000		-	6,800,000
3110504	Completion of Speaker's Official Residence	19,000,000		-	19,000,000
3110699	Installation of Hansard System in the Plenary	24,338,488		-	24,338,488
TOTAL BUDGET		143,338,488	0	0	143,338,488
VOTE 5124: HOMA BAY MUNICIPAL BOARD					
110005110	CP10: Public Works and Infrastructure Improvement Services				
110015110	SP1: Transport Infrastructure Improvement Services				
2640503	KUSP- UDG	39,000,000		-	39,000,000
Sub-Total SP1		39,000,000	0	0	39,000,000
110035110	SP3: Environmental improvement services				
3110202	Construction of bus park			-	0
Sub-Total SP3		0	0	0	0
110045110	SP4: Provision for pending bills				
3111504	Other Infrastructural works (pending bills)	2,000,000		-	2,000,000
Sub-Total SP4		2,000,000	0	0	2,000,000
CP10 Sub- Total		41,000,000	0	0	41,000,000
111005110	CP11: Housing and Urban Development Services				

3130102	Construction of Kodoyo Junction Municipal market.	8,126,257		-	8,126,257
111055110	SP5: Land use management				
CP11 Sub- Total		8,126,257	0	0	8,126,257
TOTAL		49,126,257	0	0	49,126,257
VOTE 5125: OFFICE OF THE DEPUTY GOVERNOR AND DEPARTMENT OF AGRICULTURE AND LIVESTOCK					
113005110	P13; CROP, LAND AGRIBUSINESS DEVELOPMENTS SERVICES				
1010005110	P10 IRRIGATION DEVELOPMENT AND MANAGEMENT SERVICES				
1010025110	SP2 Small Holder Community Irrigation Support Services				
3111103	Solar-Powered Irrigation Systems (20NO)	4,000,000		-	4,000,000
CP13 Sub- Total		4,000,000	0	0	4,000,000
113005110	P13; CROP, LAND AGRIBUSINESS DEVELOPMENTS SERVICES				
113025110	SP2; Agribusiness Development Service				
113035110	SP3; Land Development Services				
3110504	Other Infrastructure and Civil Works-Kendu Bay Agricultural Show	9,784,229		-	9,784,229
Total Estimates P13		9,784,229			9,784,229
114005110	P14: FOOD SECURITY ENHANCEMENT PROGRAMME				
114015110	SP1; Farm Input Access Services				
3111301	Purchase of Certified Seeds	43,000,000		0	43,000,000
114025110	SP2 National Agriculture Rural Inclusive Growth	5,000,000		0	5,000,000
2640503	Other Capital Grants and Transfers (NARIG)-County Contribution			0	0
114035110	SP3; Agriculture Business Development programme				
2640503	Other Capital Grants and Transfers (KABDP)	10,918,919		0	10,918,919
114045110	SP4; National Value Chain Support				
2640503	Other Capital Grants and Transfers (NAVCDP)	151,515,152		0	151,515,152
2640503	Other Capital Grants and Transfers (NAVCDP)- County Contribution	5,000,000		0	5,000,000
114055110	SP5; Sub Sector Infrastructure Development Services				
3110504	Other Infrastructure and Civil Works (Pending Bill)			0	0
Total Estimates P14		215,434,071		0	215,434,071
115005110	P15; LIVESTOCK DEVELOPMENT SERVICES				
115015110	SP1; Livestock Improvement and Development				
2211007	Apiculture Development	2,360,000		-	2,360,000
115035110	SP3; Livestock Infrastructure Development Services				
3111504	Other Infrastructure and Civil Works (Sale Yards)	3,544,379		-	3,544,379

3111504	Other Infrastructure and Civil Works (Oyugis Slaughter House)	10,500,000		-	10,500,000
3111504	Other Infrastructure and Civil Works (Completion of ongoing Projects)	2,520,000		-	2,520,000
3111504	Other Infrastructure and Civil Works (Pending Bill)	2,261,000		-	2,261,000
115045110	SP4 Livestock Health and Disease Management				
2211004	Fungicides, Insecticides and Sprays	1,000,000		-	1,000,000
2211026	Purchase of Vaccines and Sera	2,560,000		-	2,560,000
	Total Estimates P15	24,745,379	0	0	24,745,379
TOTAL DEVELOPMENT VOTE		253,963,679	0	0	253,963,679
VOTE 5126: DEPARTMENT OF GENDER EQUALITY AND INCLUSIVITY, YOUTH, SPORTS, TALENT DEVELOPMENT, CULTURAL HERITAGE AND SOCIAL SERVICES					
312005110					
3110504	Completion of Ndiru Kagan cultural centre phase I	4,000,000		-	4,000,000
CP11 Sub-Total		4,000,000	-	-	4,000,000
312005110	CP12: Social Development and Empowerment Services				
3110604	PWDs Friendly Walkways in markets	1,200,000	0	-	1,200,000
3110200	Construction of Building-safe space	2,400,000		-	2,400,000
3110504	Upgrading of 40 ward playing ground	40,000,000		-	40,000,000
3111506	Pending Bills	6,915,565		-	6,915,565
3111504	Improving of Onundo stadium	2,000,000	0	-	2,000,000
TOTAL		56,515,565	-	-	56,515,565
VOTE 5127: DEPARTMENT OF ROADS, PUBLIC WORKS, TRANSPORT AND INFRASTRUCTURE					
0210005110	CP2 PUBLIC WORKS AND INFRASTRUTURE DEVELOPMENT SERVICES				
0210025110	CSP 2.2: Plant, Equipment and Motor vehicle Services				
3111120	Purchase of specialized equipment	20,000,000		-	20,000,000
TOTAL		20,000,000	0	0	20,000,000
0211005110	CP3 Road Development and Rehabilitation Services				
0211015110	SP 3.1: Road Development Services				
3110401	Major Roads (Ward based)	280,000,000		-	280,000,000
3110402	Access Roads	20,000,000		-	20,000,000
Total SP 3.1		300,000,000	0	0	300,000,000
0211005110	CP3 ROAD DEVELOPMENT AND REHABILITATION SERVICES				
0211005110	CP3 ROAD DEVELOPMENT AND REHABILITATION SERVICES				

0211015110	SP 3.1: Road Development Services				
2220207	Maintenance of other county roads	64,474,496		-	64,474,496
2630203	Capital transfer to other Government agencies (Road Fuel Levy)	140,000,000	0	-	140,000,000
3110499	Constructions of other roads	120,000,000		-	120,000,000
3110501	Construction of foot bridge	20,000,000	0	-	20,000,000
3111504	Other Civil works (Pending bills)	30,000,000		-	30,000,000
Total SP 3.2		374,474,496	0	0	374,474,496
0212005110	CP4 Transport Development and Rehabilitation Services				
0211045110	SP 4.2: E-Motor Cycle Development Support Services				
3111120	Purchase of specialized equipment	5,000,000			5,000,000
Total SP 4.2		5,000,000			5,000,000
Total Development		699,474,496	0	0	699,474,496
VOTE 5128: DEPARTMENT OF BLUE ECONOMY, FISHERIES, MINING AND DIGITAL ECONOMY					
120005110	CP20: Blue Economy and Fisheries Resources				
120015110	SP1: Capture Fisheries Development Services				
120005110	CP20: Blue Economy and Fisheries Resources				
120015110	SP1: Capture Fisheries Development Services				
3110504	Other infrastructure and civil works (construction of fish bandas)	8,659,698		-	8,659,698
3110702	Purchase of Boats	6500000		-	6,500,000
3111010	Purchase of weights and measure equipment	750,000		-	750,000
120025110	SP2: Aqua culture Development Services				
2640503	Other capital grants and transfers (predator kits)	6,500,000	0	-	6,500,000
2640503	Other capital grants and transfers (fish pond with liners)	6409422		-	6,409,422
120035110	SP3: Blue Economy Development Services				
3110504	Other infrastructure and civil works (Landscaping and beautification of beach front)	3,000,000		-	3,000,000
3110504	Other infrastructure and civil works (Construction of beach front Promenade)	3000000		-	3,000,000
3110504	Other infrastructure and civil works (pending bills)	3,730,503		-	3,730,503
121005110	CP 21 Mineral Resource Development and Marketing Services				
121015110	SP1: Artisan Mining Services				
3110504	Other Infrastructure and civil works (Development of Artisan Mining and	3,650,000		-	3,650,000

	Reclamation of Degraded land)				
121025110	SP2: Mineral Prospecting Services				
2820299	Mapping of Mineral Resources	-		-	
122005110	ICT and Digital Economy Development Services				
122015110	CP 22: ICT infrastructure Development Services				
3111111	Purchase of ICT Networking and Communication equipment	5,000,000		-	5,000,000
Total Development Expenditure		47,199,623	0	0	47,199,623
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	240,000,000		-	240,000,000
3110202	Settlement of Pending Bills	17,500,000	-	-	17,500,000
3110302	Refurbishment of Non-Residential Buildings	8,000,000		-	8,000,000
508005110	P8 Human Capital Development and Vocational Training Services				
508015110	SP1 VTC Training and Learning Services				
3111109	Purchase of Educational Aids and Related Equipment	12,461,295		-	12,461,295
508055110	SP5 VTC Infrastructure Development Services				
3110202	Construction of Building - Non-Residential Buildings	17500000		-	17,500,000
3110299	Construction of Buildings – Other (Toilets)	2,500,000		-	2,500,000
3110302	Refurbishment of Non-Residential Buildings	7,500,000		-	7,500,000
TOTAL DEVELOPMENT EXPENDITURE		305,461,295	0	0	305,461,295
VOTE 5130: PUBLIC HEALTH AND MEDICAL SERVICES					
0406005110	P6 PREVENTIVE AND PROMOTIVE HEALTH SERVICES				
0406005110	P6 PREVENTIVE AND PROMOTIVE HEALTH SERVICES				
0406035110	SP3 Facility infrastructure improvement services				
2640503	Purchase of Assorted Medical Equipment's (Medical and Dental)	98,000,000		-	98,000,000
2640503	Payment of Various Pending Bills	60,000,000		-	60,000,000
0407005110	P7 CURATIVE AND REHABILITATIVE SERVICES				
0407035110	SP3 Facility infrastructure improvement services				
2640503	Other Infrastructural and Civil Works (AEU)	140,000,000		-	140,000,000

2640503	Other Infrastructural and Civil Works (Ward based Projects)	120,000,000			-	120,000,000
2640503	Construction of Non-Residential Buildings (Male ward at Homa Hills Health Center)	3,500,000	0		-	3,500,000
2640503	Construction of Non-Residential Buildings (Maternity and Laboratory Wing ward at Wiga Health Center)	6,000,000			-	6,000,000
2640503	Construction of Non-Residential Buildings (Maternity Wing at Orlando Health Center)	5,000,000			-	5,000,000
TOTAL DEVELOPMENT VOTE		432,500,000	0		0	432,500,000
VOTE 5131: DEPARTMENT OF LANDS, HOUSING, URBAN DEVELOPMENT AND PHYSICAL PLANNING						
R5130: DEVELOPMENT						
3111402	Engineering and Design Plans (County Spatial Plan)	20,000,000			-	20,000,000
3111402	Engineering and Design Plans (Local Physical and land Use Development Plan)	10,000,000			-	10,000,000
116025110	SP2: Land Valuation and Registration Support Services					
3111401	Prefeasibility, Feasibility and Appraisal Studies (Valuation Roll)	12,000,000			-	12,000,000
116035110	SP3: County Land Acquisition and Management Services					
3110504	Other Infrastructure and civil works (Pending Bills)	5,000,000			-	5,000,000
3130101	Acquisition of land (buffer zone at the HQ)	6,131,070			-	6,131,070
	CP16 Sub-Total	53,131,070	0		0	53,131,070
117005110	CSP17: HOUSING AND URBAN DEVELOPMENT					
117015110	SP1: Housing Infrastructure Development Services					
3110399	Refurbishment of Buildings	10,000,000			-	10,000,000
117025110	SP2: Settlement Upgrading Services					
2640503	Other capital and Transfers (KISIP II)	474,207,780	68,000,000	68,000,000		406,207,780
2640503	Other capital and Transfers (KUSP-UIG)	35,000,000			-	35,000,000
2210702	Remuneration of Instructors and Contract Based Training Services (Training of Persons on ABMT)	3,000,000			-	3,000,000
117035110	SP3: Urban Area Establishment Services					
CP17 Sub Total		522,207,780	68,000,000	68,000,000		454,207,780
Development Vote Total		575,338,850	68,000,000	68,000,000		507,338,850

VOTE 5132: DEPARTMENT OF TRADE, INDUSTRY, TOURISM, INVESTMENT, MARKETING, YOUTH AFFAIRS, CO-OPERATIVE 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	500,000		-	500,000
311035110	SP3 Trade Infrastructure and Development services				
3110504	Improvement of Ringa Market	10,000,000		-	10,000,000
3111506	Pending Bills	3,000,000		-	3,000,000
3111402	Market Maintenance Services	13,000,000		-	13,000,000
3110507	Ward based Projects- Opening, Murmuring, and Upgrading of Markets Market Maintenance Services	40,000,000		-	40,000,000
CP11 Sub-Total		108,500,000	0	0	108,500,000
312005110	CP12: Tourism, Industrialization and Investment promotion services				
312015110	SP1 Value chain development services -				
3110504	Special Economic Zone/CAIPs	13,318,574		-	13,318,574
	SP2 Tourism promotion and marketing				
3110504	Tourism development and marketing	8,000,000		-	8,000,000
312035110	SP3 Investment promotion and facilitation				
2640503	Investor mobilization & Aftercare Services	3,000,000		-	3,000,000
CP12 Sub-Total		24,318,574	0	0	24,318,574
TOTAL DEVELOPMENT VOTE		132,818,574	0	0	132,818,574
VOTE 5133: DEPARTMENT OF WATER, SANITATION, IRRIGATION, ENVIRONMENT, ENERGY AND CLIMATE CHANGE					
1006005110	P6 WATER SUPPLY AND MANAGEMENT SERVICES				
1006005110	P6 Water supply and management Services				
1006015110	SP1 Urban Water Supply Services				
2630201	Capital transfer to Semi-Autonomous Government Agencies (Homawasco)	15,000,000		-	15,000,000
Sub Total SP1		15,000,000	0	0	15,000,000
1006025110	SP2 Rural Water Supply Services				
2640503	Water Supplies and Sewerage (Ward based)	140,000,000		-	140,000,000
3110504	Drilling and equipping with Solar of Kakregi Community Water Project	3,500,000		-	3,500,000
3110504	Drilling and equipping with Solar of Nyambare Dispensary Water Project	3,500,000		-	3,500,000

3110504	Distribution of water from Ligigi to Wauwa Area and construction of a water kiosk	3,000,000			-	3,000,000
3110504	Drilling and equipping with solar of Bwaka Community Water Project	4,000,000			-	4,000,000
3110504	Solar installation of Kopanga Water Project	2,000,000			-	2,000,000
3110504	Solar installation of Matunga Community Water Project	2,000,000			-	2,000,000
3110504	Rehabilitation of Civil Water works	3,000,000			-	3,000,000
Sub Total SP2		161,000,000	0	0		161,000,000
Sub Total P6		176,000,000	0	0		176,000,000
1007005110	P7 Environment protection and management services					
1007015110	SP1 Pollution and Waste Management services					
3110504	Other civil and structural work (Purchase of Litter Bins)	5,000,000			-	5,000,000
Sub Total P7		5,000,000	0	0		5,000,000
1008005110	P8 Climate Change Management Services					
1008015110	SP2 Climate Change Governance					
2640503	Capital Transfer to agencies- (FLLoCA Counterpart Funding) - Purchase of FLoCCA Projects Supervision and maintenance vehicle	7,500,000			-	7,500,000
1008025110	SP2 Climate change mitigation, Adaptation and resilience Building					
2640503	Other capital grants- (FLLoCA CCRG)	251,928,921	34,340,021	34,340,021		217,588,900
Sub Total P8		259,428,921	34,340,021	34,340,021		225,088,900
1009005110	P10 Energy Services					
1009025110	SP2 Solar Power Services					
3110504	Installation of solar lights) (Ward based)	20,000,000			-	20,000,000
3110504	Maintenance of solar lights	2,000,000			-	2,000,000
Sub Total P10		22,000,000	0	0		22,000,000
TOTAL DEVELOPMENT		462,428,921	34,340,021	34,340,021		428,088,900
VOTE 5134: DEPARTMENT OF GOVERNANCE, ADMINISTRATION, COMMUNICATION AND DEVOLUTION						
724025110	Field Coordination Services					
3110302	Refurbishment of Non-Residential Buildings (Sub-County admin offices)	3,000,000			-	3,000,000
2640503	Investment grant (KDSP II)	352,500,000			-	352,500,000
2630203	Counterpart funding KDSP (II)	50,000,000			-	50,000,000

TOTAL DEVELOPMENT		405,500,000	0	0	405,500,000
VOTE 5135: EXECUTIVE OFFICE OF THE GOVERNOR					
0729015110	SP1 Executive Management and Liaisons Services				
0728015110	SP1 Strategy and Advisory Services				
3110504	Other infrastructure (Governor's Residence Construction)	11,248,210		-	11,248,210
0727015110	SP1 Human Resource Management and Development Services				
3110504	Other infrastructure and public works (Construction of County Headquarters)	210,000,000		-	210,000,000
TOTAL		221,248,210	0	0	221,248,210
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			-	0
	(Installation of solar lights)	3,500,000	0	0	3,500,000
3110504	Construction of modern ablution block	1,500,000		0	1,500,000
CP10: Sub-Total		5,000,000	0	0	5,000,000
111005110	CP11: Housing and Urban Development Services				
111025110	SP2: Neighbourhood planning and development services				
3130100	Construction of animal holding site	5,000,000		0	5,000,000
3130504	Development of 10 KM drainage	2,000,000		0	2,000,000
3130100	Renovation and fencing	3,000,000		0	3,000,000
CP11 Sub- Total		10,000,000	0	0	10,000,000
TOTAL DEVELOPMENT		15,000,000	0	0	15,000,000
VOTE 5137: MBITA MUNICIPAL BOARD					
110005110	CP10: Public Works and Infrastructure Improvement Services				
1100225110	SP2: Public facilities improvement services				
3110504	Other Infrastructure and Civil Works (Installation of 14 solar lights)	3,000,000	0	-	3,000,000
3110504	Other Infrastructure and Civil Works (Construction of Animal Holding Site)	5,000,000	0	-	5,000,000
3110504	Other Infrastructure and Civil Works (Public Latrine)	3,000,000		-	3,000,000
3110504	Other Infrastructure and Civil Works (Equipping Public Social Hall)	1,000,000		-	1,000,000
CP10: Sub-Total		12,000,000	0	0	12,000,000
111005110	CP11: Housing and Urban Development Services				
111025110	SP2: Neighbourhood planning and development services				

3130100	Acquisition of land for dumpsite	3,000,000		-	3,000,000
3130504	Construction of 10 KM Drainage			-	0
CP11 Sub- Total		3,000,000		-	3,000,000
TOTAL DEVELOPMENT		15,000,000	0	0	15,000,000
VOTE 5138: NDHIWA MUNICIPAL BOARD					
11005110	CP10: Public Works and Infrastructure Improvement Services				
110015110	CSP1: Transport infrastructure improvement services				
3110299	Construction of buildings – Other (Modern public toilet)	3,500,000		-	3,500,000
3110302	Refurbishment of Non-Residential Buildings i.e. offices	3,000,000		-	3,000,000
3110504	Other Infrastructure and Civil Works (Bus Park)	2,403,416		-	2,403,416
110035110	CSP3: Environmental Improvement services				
3111120	Purchase of specialized equipment – Other (Waste Bins/Skips)	3,096,584		-	3,096,584
CP10: Sub-Total		12,000,000	0	0	12,000,000
111005110	CP11: Housing and Urban Development Services				
111055110	CSP5: Land use management				
3110599	Other Infrastructure and Civil Works (Cemetery civil works)	3,000,000		-	3,000,000
CP11 Sub-Total		3,000,000	0	0	3,000,000
TOTAL DEVELOPMENT		15,000,000	0	0	15,000,000
VOTE 5139: OYUGIS MUNICIPAL BOARD					
11005110	CP2: Public Works and Infrastructure Improvement Services				
110015110	CSP 2.1: Transport Infrastructure Improvement Services				
2630203	Capital grants to other levels of government (KUSP- UDG II)	20,000,000		-	20,000,000
3110504	Onanda market Upgrading and leveling	9,000,000		-	9,000,000
CP2 Sub-Total		29,000,000	0	0	29,000,000
111005110	CP3: Housing and Urban Development Services				
111005110	CSP 3.1: Environmental improvement services				
3130100	Acquisition and Development of Land for Dumpsite	10,000,000		0	10,000,000
CP3 Sub-Total		10,000,000	-	-	10,000,000
TOTAL DEVELOPMENT VOTE		39,000,000	0	0	39,000,000
GRAND TOTAL		4,130,146,200	102,340,021	102,340,021	4,027,806,179

Source county treasury 2025

CHAPTER THREE: PROJECT IMPLEMENTATION STATUS

3.1.0 Budget Absorption Per Expenditure Category

In period under review, county recorded an overall absorption rate of 6.56%. Recurrent absorption was 8.65% while development stood at 2.48%.

Table 10: Budget Allocation and Absorption Rate by Spending entities, Q1 FY2025/26

Spending Entities	Approved Budget		Actual Expenditure		Absorp Rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev
Finance & Economic Planning	565,415,165	261,232,242	37,838,617	0	6.7	0
County Public Service Board	69,834,348	0	6,742,968	-	9.7	
County Assembly Service Board	1,032,734,503	143,338,488	75,041,570	0	7.3	0
Homa Bay Municipal Board	29,918,181	49,126,257	2,000,000	0	6.7	0
Office of Deputy Governor & Agriculture	234,742,815	253,963,679	21,061,255	0	9.0	0
Gender, Youth, Sports, Culture & Social Services	124,553,803	56,515,565	7,500,000	0	6.0	0
Roads, Public Works, Transport & Infrastructure	158,239,319	699,474,496	11,500,000	0	7.3	0
Blue Economy, Fisheries, Mining & Digital Economy	124,398,817	47,199,623	9,500,000	0	7.6	0
Education, Human Capital & Vocational Training	1,237,065,338	305,461,295	92,000,000	0	7.4	0
Public Health & Medical Services	2,897,686,298	432,500,000	332,744,700	0	11.5	0
Lands, Housing, Urban Development	82,760,057	575,338,850	7,425,360	68,000,000	9.0	11.8
Trade, Industry, Tourism & Cooperatives	191,059,292	132,818,574	17,791,975	0	9.3	0
Water, Sanitation, Irrigation, Environment & Climate Change	245,648,646	462,428,921	14,900,000	34,340,021	6.1	7.4
Governance, Admin & Devolution	479,888,429	405,500,000	30,649,935	0	6.4	0
Executive Office of the Governor	538,410,906	221,248,210	28,059,532	0	5.2	0
Kendu Bay Municipal Board	9,923,840	15,000,000	350,000	0	3.5	0
Mbita Municipal Board	9,923,840	15,000,000	350,000	0	3.5	0
Ndhiwa Municipal Board	9,923,840	15,000,000	350,000	0	3.5	0
Oyugis Municipal Board	12,903,268	39,000,000	600,000	0	4.6	0
Total	8,055,030,705	4,130,146,200	696,405,912	102,340,021	8.65	2.48

Source: County Treasury 2025.

Table 11: Budget Execution by Programmes and Sub-Programmes

1ST QUARTER PROGRAMME PERFORMANCE REPORT (JULY2025-SEPTEMBER,2025) FOR, FY 2025-2026					
Programme	Sub- Programme	Budget Estimates FY 2025/26 (KSh)-	Actual Expenditure (KSh)	Variance	Absorption (%)
Department of Finance and Economic Planning					
General administration and support services	Staff Remuneration and Welfare Support Services	375,893,111	35,000,000	340,893,111	9.3
	General Logistics, Coordination and Asset Management Services	72,283,769	0	72,283,769	-
	Sub total	448,176,880	35,000,000	413,176,880	9
Planning, budgeting and development coordination services	Economic planning and development services	10,453,000	0	10,453,000	-
	Resource allocation services	13,393,200	0	13,393,200	-
	Public Participation Facilitation services	15,673,285	0	15,673,285	-
	Sub total	39,519,485	0	39,519,485	-
	Internal Revenue Generation Services	32,883,600	2,838,617	30,044,983	8.6
	Sub total	32,883,600	2,838,617	30,044,983	9
	Accounting and Financial Reporting Services	40,606,200	0	40,606,200	-
	Supply Chain Management	12,420,000	0	12,420,000	-
	Audit and Advisory Services	11,809,000	0	11,809,000	-
Financial management services	Emergency Management Services	241,232,242	0	241,232,242	-
Sub total		306,067,442	0	306,067,442	-
GRAND TOTAL		826,647,407	37,838,617	788,808,790	4.6
County Public Service Board					
Policy, Planning and Administration Services	Policy and Planning Services	2,575,000	0	2,575,000	-
	Administrative Support Services	58,945,686	6,742,968	52,202,718	11.4
	Facility Improvement & Capacity Strengthening Services		0	0	-
	Sub total	61,520,686	6,742,968	54,777,718	11.0
Personnel Sourcing and Management Services	Recruitment, Selection and Deployment Services	2,877,854	0	2,877,854	-
	Staff Establishment and Abolishment Of Officers	1,900,808	0	1,900,808	-
	Human Resources Management services	635,000	0	635,000	-
	Capacity Development Services	2,700,000	0	2,700,000	-
	National Performance Management Systems	200,000	0	200,000	-
	Sub total	8,313,662	0	8,113,662	-

GRAND TOTAL		69,834,348	6,742,968	62,891,380	9.7
County Assembly Service Board					
Legislative Services	Members welfare Support services	270,225,000	17,646,160	252,578,840	7
	Legislative development and approval services	63,000,000	3,985,800.00	59,014,200	6
	Sub total	333,225,000	21,631,960	311,593,040	6
Oversight and Control Services	Capacity building services	15,000,000	-	15,000,000	-
	Report writing services	110,000,000	22,840,000	87,160,000	21
	Public participation and education services	15,000,000	-	15,000,000	-
	Sub total	140,000,000	22,840,000	117,160,000	16
Ward Representation Services	Staff welfare support services	59,712,348	8,016,978	51,695,370	13
	Ward operations and maintenance	17,695,584	1,474,632	16,220,952	8
	Sub total	77,407,932.00	9,491,610	67,916,322	12
Policy, Planning and Administrative Support Services	Administrative support services	350,616,075	21,078,000	329,538,075	6
	Financial management Services	131,485,496	-	131,485,496	-
	Assembly infrastructure development Services	143,338,488	-	143,338,488	-
	Sub total	634,440,059	21,078,000	604,362,059	3.38
GRAND TOTAL		1,176,072,991	75,041,570	1,101,031,421	6.38
Homa Bay Municipal Board					
Policy, Planning, General Administration and Support Services	Financial management Services	6,972,909		6,972,909	-
	Administration and Support Services	22,945,272	2,000,000	20,945,272	8.7
	Sub total	29,918,181	2,000,000	27,918,181	6.7
Urban development services ‘	Transport Infrastructure Improvement Services	39,000,000		39,000,000	-
	Provision for pending bills	2,000,000	0	2,000,000	-
	Neighborhood Planning and Development Services	8,126,572	0	8,126,572	-
	Sub total	49,126,572	0	49,126,572.0	-
GRAND TOTAL		79,044,753	2,000,000	77,044,753	2.5
Office of The Deputy Governor and Department of Agriculture, Livestock, Fisheries and Food Security					
General Administration and Support Services	General Administration and Support Services	234,742,815	21,061,255	213,681,560	9.0
	Sub total	234,742,815	21,061,255	213,681,560	9.0
Crop, Land and Agribusiness Development Services	Crop Development Services	9,784,229	0	9,784,229	-
	Small Holders Community Irrigation Support Services	4,000,000	0	4,000,000	-
	Farm Input Access Services	43,000,000	0	43,000,000	-
	National Agriculture Rural Inclusive Growth	6,000,000	0	6,000,000	-

	Agriculture Sector Development Support Programme	10,918,919	0	10,918,919	-
	National Value Chain Project	156,515,152	0	156,515,152	-
	Sub total	230,218,300	0	230,218,300	0.0
Livestock Development Programme	Livestock Improvement and Development	6,780,000	-	6,780,000	-
	Livestock Infrastructure Development Services	8,105,379	-	8,105,379	-
	Livestock Health and Disease Management	8,860,000	-	8,860,000	-
	Sub total	23,745,379	-	23,745,379	-
GRAND TOTAL		488,706,494	21,061,255	467,645,239	4.3
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	7,500,000	76,452,751	8.9
	Policy Planning and Field Support Services	13,210,000	0	13,210,000	-
	Office Development Operation	2,000,000	0	2,000,000	-
	Sub total	99,162,751	7,500,000	91,662,751	7.6
Cultural And Creative Sector Development Services	Creative Economy Development Services	1,305,025	0	1,305,025	-
	Cultural Development and Promotion Services	4,000,000	0	4,000,000	-
	Sub total	5,305,025	0	5,305,025	-
Social Development and Empowerment Services	Gender Mainstreaming and Women Empowerment Services	4,857,358	0	4,857,358	-
	Youth Empowerment and Mainstreaming Services	5,115,000	0	5,115,000	-
	SGBV Control Services	0	0	0	-
	Sub total	9,972,358	0	9,972,358	-
Management and Development of Sports and Sports Facilities	Sports Infrastructure Development Services	48,915,565	0	48,915,565	-
	Sports Management and Talent Development	17,713,190	0	17,713,190	-
	Sub total	66,628,755	0	66,628,755	0.0
GRAND TOTAL		181,068,889	7,500,000	173,568,889	4.1
Department of Roads, Transport and Public Works and Infrastructure					
General Administration, Planning and Support Services	Remuneration and staff Welfare Support Services	130,541,652	11,500,000	119,041,652	8.8
	Administration Support And Staff Capacity Development Services	24,397,667	0	24,397,667	-
	Policy Planning And Field Support Services	300,000	0	300,000	-
	Sub total	155,239,319	11,500,000	143,739,319	7.4

Public works and maintenance services	Quality And Enforcement	3,000,000	0	3,000,000	-
	Purchase of Plant and Machinery maintenance	20,000,000	0	20,000,000	-
	Sub total	23,000,000	0	23,000,000	-
Road Development and Maintenance Services	Road Development Services	300,000,000	0	300,000,000	-
	CSP 3.2: Road Maintenance	374,474,496	0	374,474,496	-
	Sub total	674,474,496	0	674,474,496	-
Transport Services	E-motorcycles Development Support Services	5,000,000	0	5,000,000	-
	Sub total	5,000,000	0	5,000,000	-
GRAND TOTAL		857,713,815	11,500,000	846,213,815	1.3
Department of Blue Economy, Fisheries Mining and Digital Economy					
General Administration, Planning and Support Services	Personnel Remuneration and Welfare Services	101,286,892	9,500,000	91,786,892	9.4
	Administrative Support Services	23,111,925	0	23,111,925	-
	Sub total	124,398,817	9,500,000	114,898,817	8
Blue Economy and Fisheries Resources and Development Services	Capture Fisheries and Development	15,909,698	0	15,909,698	-
	Aquaculture Development	12,909,422	0	12,909,422	-
	Blue Economy Development Services	9,730,502	0	9,730,502	-
	Sub total	38,549,622	0	38,549,622	-
ICT And Digital Economy Development Services	Artisanal Mining Services	3,650,000	0	3,650,000	-
	ICT Infrastructure Development	5,000,000	0	5,000,000	-
	Digital Literacy and Skill Development Services	0	0	0	-
	Sub total	8,650,000	0	8,650,000	-
GRAND TOTAL		171,598,439	9,500,000	162,098,439	5.5
Department of Education, Human Capital Development And Vocational Training					
General Administration and Quality Assurance Service	General administration Services	18,800,747	0	18,800,747	-
	Human Resources Management services	984,173,791	92,000,000	892,173,791	9.3
	Quality Assurance Services	7,408,000	0	7,408,000	-
	Stakeholder Management Services	920,000	0	920,000	-
	Special Needs Education Services	544,800	0	544,800	-
	Sub total	1,011,847,338	92,000,000	919,847,338	9.1
EYE and Vocational Training Services	EYE Teaching and Learning material	5,518,000	0	5,518,000	-
	EYE Infrastructure Development Services	265,500,000	0	265,500,000	-
	Sub total	271,018,000	0	271,018,000	-

ICT Services	VTC Training and Learning Materials Services	3,500,000	0	3,500,000	-
	Skills Development and Exhibition Shows Services	1,200,000	0	1,200,000	-
	VTC Infrastructure Development Services	39,961,295	0	39,961,295	-
	Bursary and Scholarship Services	215,000,000	0	215,000,000	-
	Sub total	259,661,295	0	259,661,295	-
GRAND TOTAL		1,542,526,633	92,000,000	1,450,526,633	6.0
Department of Public Health and Medical Services					
Policy planning and administrative support service	Policy, Planning and Monitoring Services	25,640,000	0	25,640,000	-
	Administrative Support Services	2,274,392,548	300,211,460	1,974,181,088	13.2
	Sub total	2,300,032,548	300,211,460	1,999,821,088	13
Preventive and promotive health services	Community health services	191,620,000	7,532,700	184,087,300	3.9
	Disease control services	62,650,000	0	62,650,000	-
	Facility infrastructure improvement services	158,000,000	0	158,000,000	-
	Sub total	412,270,000	7,532,700	404,737,300	4
Curative and rehabilitative health services	Routine medical health services	331,383,750	25,000,540	306,383,210	7.5
	Medical emergency response services	9,000,000	0	9,000,000	-
	Facility infrastructure improvement services	274,500,000	0	274,500,000	-
	Sub total	614,883,750	25,000,540	589,883,210	4.1
Research and development service	Research and surveillance services	2,000,000	0	2,000,000	-
	Capacity development services	1,000,000	0	1,000,000	-
	Sub total	3,000,000	0	3,000,000	-
GRAND TOTAL		3,330,186,298	332,744,700	2,997,441,598	21
Department of Lands, Housing, Urban Development and Physical Planning					
General Administration Services	General administrative support services	69,308,719	6,500,000	62,808,719	9.4
	Operation and maintenance Services	11,848,338	925,360	10,922,978	7.8
	General Office Infrastructure	1,603,000	0	1,603,000	-
	Sub total	82,760,057	7,425,360	75,334,697	9.0
Lands and Physical planning	County Development planning Services	30,000,000	0	30,000,000	-
	Land Valuation and Registration Support Services	12,000,000	0	12,000,000	-
	County Land Acquisition and Management Services	11,131,070	0	11,131,070	-
	Sub total	53,131,070	0	53,131,070	-

Housing and Urban Development	Housing improvement services	10,000,000		10,000,000	-
	Settlements Upgrading Services	512,207,780	68,000,000	444,207,780	13.3
	Sub total	522,207,780	68,000,000	454,207,780	13.0
GRAND TOTAL		658,098,907	75,425,360	582,673,547	11
Department of Trade, Tourism, Industrialization, and Enterprise Development					
Planning and Administrative services	Administrative and Support Services	174,867,754	15,200,000	159,667,754	8.7
	Policy Development and Implementation Services	1,000,000	0	1,000,000	-
	Administrative Support Services	15,191,538	2,591,975	12,599,563	17.1
	Sub total	191,059,292	17,791,975	173,267,317	26
Trade, Cooperative and Entrepreneurship Development Service	Enterprise Development Services	42,000,000	0	42,000,000	-
	Cooperative Development and Promotion Services	500,000	0	500,000	-
	Trade Infrastructure Development Services	66,000,000	0	66,000,000	-
	Sub total	108,500,000	0	108,500,000	-
Tourism And Industrial Development Services	Value Chain Development Services	13,318,574	0	13,318,574	-
	Tourism Development	8,000,000	0	8,000,000	-
	Tourism Infrastructure Development	0	0	0	-
	Industrial Park Development	0	0	0	-
	Investments Promotion and Facilitation	3,000,000	0	3,000,000	-
	Sub total	24,318,574	0	24,318,574	-
GRAND TOTAL		323,877,866	17,791,975	306,085,891	5.5
Department of Water Sanitation, Irrigation, Environment, Energy and Climate Change					
General Administrative services	Administrative Support Services	250,648,646	14,900,000	235,748,646	5.9
	Debt Management Services	12,500,000	0	12,500,000	-
	Sub total	263,148,646	14,900,000	248,248,646	5.7
	Urban Water Supply Services	15,000,000	0	15,000,000	
	Rural Water Supply Services	140,000,000	0	140,000,000	-
	Maintenance of water Supply Services	5,000,000	0	5,000,000	-
	Sub total	160,000,000	0	160,000,000	-
	Solar Power Services	5,000,000	0	5,000,000	-
	Irrigation Infrastructure Development and Rehabilitation	4,500,000	0	4,500,000	-
	Sub total	9,500,000	0	9,500,000	-

Environmental Protection and Management Services	Pollution and Waste Management services	16,000,000	0	16,000,000	-
	Climate Change Governance	7,500,000	0	7,500,000	-
	Climate Change Mitigation, Adaptation and Resilience Building	251,929,192	34,340,021	217,589,171	13.6
	Sub total	275,429,192	34,340,021	241,089,171	12.5
GRAND TOTAL		708,077,838	49,240,021	658,837,817	18
Governance and Administration, Communication and Devolution					
Public service administration support services	Governance And Administration	391,255,656	30,649,935	360,605,721	7.8
	Field Coordination and Administration Services	17,400,000	0	17,400,000	-
	Compliance and Enforcement	7,160,000	0	7,160,000	-
	Devolution Support Services	440,000,000	0	440,000,000	-
	Sub total	855,815,656	30,649,935	825,165,721	3.6
Governance and coordination services	Executive management and liaison services	0	0	0	-
	Field coordination and administration services	0	0	0	-
	Sub total	0	0	0	-
Strategy and service delivery improvement services	Operationalization of Office of the GDSMEU	0	0	0	-
	Communication and Information Services	0	0	0	-
	Compliance and management services	0	0	0	-
	Sub total	0	0	0	-
Communication and Public Engagement	County Press Services	10,120,000	0	10,120,000	-
	Media Relations	2,610,890	0	2,610,890	-
	County Visibility and Branding	4,220,000	0	4,220,000	-
	Sub total	16,950,890	0	16,950,890	-
Stake Holder, Special Projects Services	Special Projects Services	6,021,883	0	6,021,883	-
	Public Participation ordination Services	3,600,000	0	3,600,000	-
	Disaster Prevention and Management Services	3,000,000	0	3,000,000	-
	Sub total	12,621,883	0	12,621,883	-
GRAND TOTAL		885,388,429	30,649,935	854,738,494	3.6
Executive Office of the Governor					
Public service administration support services	Human resource management and development services	74,906,980	0	74,906,980	-
	Planning And Monitoring Services	0	0	0	-
	Legal Services	20,978,330	0	20,978,330	-
	Sub total	95,885,310	0	95,885,310	-

Governance and coordination services	Executive management and liaison services	595,819,306	28,059,532	567,759,774	4.7
	Field coordination and administration services	14,181,600	0	14,181,600	-
	Sub total	610,000,906	28,059,532	581,941,374	4.6
Strategy and service delivery improvement services	Strategy and advisory services	47,772,900	0	47,772,900	-
	Information and Communication Services	6,000,000	0	6,000,000	-
	Compliance and management services	0	0	0	-
Communication and Public Engagement	Sub total	53,772,900	0	53,772,900	-
GRAND TOTAL		759,659,116	28,059,532	731,599,584	3.7
Kendu Bay Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	765,618	0	765,618	-
	Personnel Remuneration and Development	3,803,640	350,000	3,453,640	9.2
	Administration and Support Services	5,354,582	0	5,354,582	-
	Sub total	9,923,840	350,000	9,573,840	3.5
Public Works and Infrastructure Improvements Services	Public facilities improvement services	5,000,000	0	5,000,000	-
	Land Use Management	0	0	0	-
	Environmental Management Services	10,000,000	0	10,000,000	-
	Sub total	15,000,000	-	15,000,000	-
GRAND TOTAL		24,923,840	350,000	24,573,840	1.4
Mbita Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,785,515	0	3,785,515	-
	Personnel Remuneration and Development	3,803,640	350,000	3,453,640	9.2
	Administration and Support Services	2,334,685	0	2,334,685	-
	Sub total	9,923,840	350,000	9,573,840	3.5
Public Works and Infrastructure Improvements Services	Environmental Improvement Services	3,000,000	0	3,000,000	-
	Transport Infrastructure Improvements	12,000,000	0	12,000,000	-
	Environmental Management Services	0	0	0	-
	Sub total	15,000,000	0	15,000,000	-
GRAND TOTAL		24,923,840	350,000	24,573,840	1.4
NDHIWA Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	890,000	0	890,000	-
	Personnel Remuneration and Development	3,886,440	350,000	3,536,440	9.0
	Administration and Support Services	5,147,400	0	5,147,400	-

	Sub total	9,923,840	350,000	9,573,840	9
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	2,403,416	0	2,403,416	-
	Environmental Improvement Services	3,096,584	0	3,096,584	-
	Land Use Management	3,000,000	0	3,000,000	
	Neighborhood planning and Development Services	6,500,000	0	6,500,000	-
	Sub total	15,000,000	-	15,000,000	-
GRAND TOTAL		24,923,840	350,000	24,573,840	1.4
OYUGIS Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	727,006	0	727,006	-
	Personnel Remuneration and Development	6,556,056	600,000	5,956,056	9.2
	Administration and Support Services	5,620,098	0	5,620,098	-
	Sub total	12,903,160	600,000	12,303,160	9
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	29,000,000	0	29,000,000	-
	Environmental Management Services	10,000,000	0	10,000,000	-
	Land Use Management	0	0	0	-
	Sub total	39,000,000	-	39,000,000	-
GRAND TOTAL		51,903,160	600,000	51,303,160	1.2
GRAND TOTAL		12,185,176,903	798,745,933	11,386,430,970	6.56

Source: County Treasury 2025

CHAPTER FOUR: CHALLENGES AND RECOMMENDATIONS

4.1 Challenges in Q1 FY 2025/26 Budget Implementation

Homa Bay County faced several fiscal and operational challenges that affected effective budget execution:

- **Technical challenges and delays in the roll out of e procurement system;** The newly rolled e procurement system is yet to be fully operational hence low absorption of the development expenditure.
- **Revenue Underperformance;** a general underperformance of various revenue streams was recorded with OSR recording 13% performance
- **Dependence on National Transfers;** Over 70% of total revenue came from the equitable share, exposing the budget to delays in disbursement.
- **Underperformance in Development Expenditure;** Development absorption was 3% reflecting slow project execution.
- **High Wage Bill Pressure;** Employee compensation consumed over 70% of the total expenditure, with the health sector alone taking up 52% of the wage bill, limiting fiscal flexibility.

4.2 Recommendations

- **Strengthen Own-Source Revenue Collection;** Enhance compliance enforcement, expand the tax base, and curb leakages to achieve at least **90%** of the annual Ordinary OSR target.
- **Diversify Funding Sources;** Promote Public–Private Partnerships (PPPs), explore municipal bonds, and expand local levies to reduce overdependence on national transfers.
- **Accelerate Development Spending;** Streamline the e procurement processes, implement multi-year contracting for large projects, and strengthen project management capacity.
- **Manage the Wage Bill;** align recruitment to budget capacity to free up funds for development and service delivery.