



COUNTY GOVERNMENT OF HOMA BAY

QUARTER TWO COUNTY BUDGET IMPLEMENTATION AND REVIEW REPORT

FOR THE FINANCIAL YEAR ENDING ON JUNE
30TH 2026

JANUARY 2026

FOREWORD

The Second Quarter FY 2025/26 Homa Bay County Budget Implementation Review Report (HCBIRR) presents a comprehensive overview of the financial performance of the County Government and its nineteen spending entities.

This report provides detailed analysis of county revenue performance, covering Own Source Revenue, Appropriations-in-Aid, County Revenue Fund receipts, Exchequer releases, grants, expenditures, and budget absorption rates, measured against the approved budget for the period. It also identifies the key challenges faced during implementation and offers recommendations for improving service delivery and resource management.

The preparation of this report is guided by the Public Finance Management Act, 2012 specifically Sections 166 and 168 which requires the CECM for Finance to prepare quarterly reports and submit them to the County Assembly, Controller of Budget, National Treasury, and Commission on Revenue Allocation. This report fully meets the statutory requirements of Section 166 (1–4) regarding content, timelines, and reporting standards. In accordance with Section 166 (4c), the report has also been made publicly available, including on the county website, to facilitate access by all interested stakeholders.

The information provided herein is intended to support the County Executive, County Assembly, development partners, and the public in assessing how public funds have been utilized. It reinforces our commitment to transparency, accountability, and prudent management of public resources, in line with the Constitution of Kenya and the County Governments Act.

I therefore call upon the public, stakeholders, and development partners to review this report objectively and constructively, with the shared goal of ensuring that the County Government of Homa Bay continues to deliver value for every shilling of public resources.

Thank you.



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

ACKNOWLEDGEMENT

The preparation of the Homa Bay County Annual Budget Implementation Review Report for Second quarter FY 2025/26 has been made possible by the collective and team efforts by our dedicated staff from the department of Finance and Economic Planning. I extend my deepest gratitude to everyone who contributed to this important process.

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

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

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



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

EXECUTIVE SUMMARY

The Quarter Two Budget Implementation Review Report (CBIRR) for Homa Bay County (Sept–Dec 2025, FY 2025/26) assesses budget execution across all 19 county entities. Prepared under Sections 166 and 168 of the PFM Act, 2012, it highlights revenue performance, expenditure trends, key challenges, and recommendations for improved public resource management.

Budgetary Allocation FY 2025/26

For the financial year 2025/26, the County Government of Homa Bay has approved a budget of KShs. 12.19 billion. Out of this, KShs. 4.13 billion (34%) towards development projects like while KShs. 8.06 billion (66%) will be used for day-to-day running of the county (recurrent expenses like salaries and operations). This budget is 11% less than the total in the last supplementary budget (KShs. 13.62 billion for 2024/25), but it is a 2.6% increase from the original printed estimates of last year.

Revenue Projections and the Sources in FY 2025/26

The County Government of Homa Bay projected a total revenue of KShs. 12.19 billion to finance its FY 2025/26 budget. This comprised KShs. 8.54 billion from the equitable share of revenue raised nationally, KShs. 1.65 billion in conditional grants and additional allocations from the National Government and Development Partners, and KShs. 566.18 million from ordinary own-source revenue. Additionally, the county expected to receive KShs. 1.63 billion from the Facility Improvement Fund (FIF)/Appropriation-in-Aid (A-I-A), KShs. 124 million from the Equalization Fund allocated by the National Treasury, and KShs. 243.75 million carried forward from the previous financial year.

Budget Turnout Performance FY 2025/26

In the first half of FY2025/26, Homa Bay County realized KSh 4.05 billion (33%) of its KSh 12.19 billion Annual budget, driven by Equitable Share (39%) and Health AIA (48%). OSR (26%) and Conditional Grants (6%) lagged, with no Equalization Fund receipts. Against a KSh 6.09 billion half-year target, this is 66.5% achieved and a KSh 2.04 billion shortfall.

Mid-year performance is moderate, with a financing gap that will require faster revenue inflows or spending adjustments in the second half. The turnout also shows reliance on national transfers, highlighting the need to strengthen local revenue mobilization and secure timely grants.

Overall Expenditures in Quarter Three FY 2024/25

During the reporting period, the county spent KShs. 4,102,713,985 on development and recurrent programs. This expenditure comprised KShs. 420,000,000 for development programmes and KShs. 3,682,713,985 for recurrent programmes.

Challenges Encountered in Quarter Two FY 2024/25

Homa Bay County encountered several challenges during the second quarter of FY 2025/26 that hindered optimal budget implementation. The county experienced a significant revenue shortfall, collecting only 55% of the projected funds, largely due to delays in disbursements from the national government and underperformance in own-source revenue collection. Furthermore, some development projects were delayed by lengthy procurement processes and coordination difficulties among the various county departments, which affected timely execution and delivery of services.

Recommendations

To address these gaps, the county should intensify efforts to engage with the National Treasury to ensure timely disbursement of grants. Strengthening local revenue administration through digitization, enforcement, and capacity building could improve own-source collections. Additionally, improving planning and forecasting mechanisms would help align expenditure with actual revenue flows.

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CHAPTER ONE: FINANCIAL ANALYSIS OF THE BUDGET IMPLEMENTATION

1.1.0 Overview of Quarter Two FY 2025/26 Budget

The County Government of Homa Bay approved budget estimates for the FY 2025/267 totaled KShs. 12.185 billion, with KShs. 4.13 billion (35%) allocated to development programmes and KShs. 8.06 billion (65%) to recurrent expenditure. This reflects an increase from the FY 2024/25 approved original budget of KShs. 11.88 billion, which had allocated KShs.4.94 billion for development and KShs.8.04 billion for recurrent programmes.

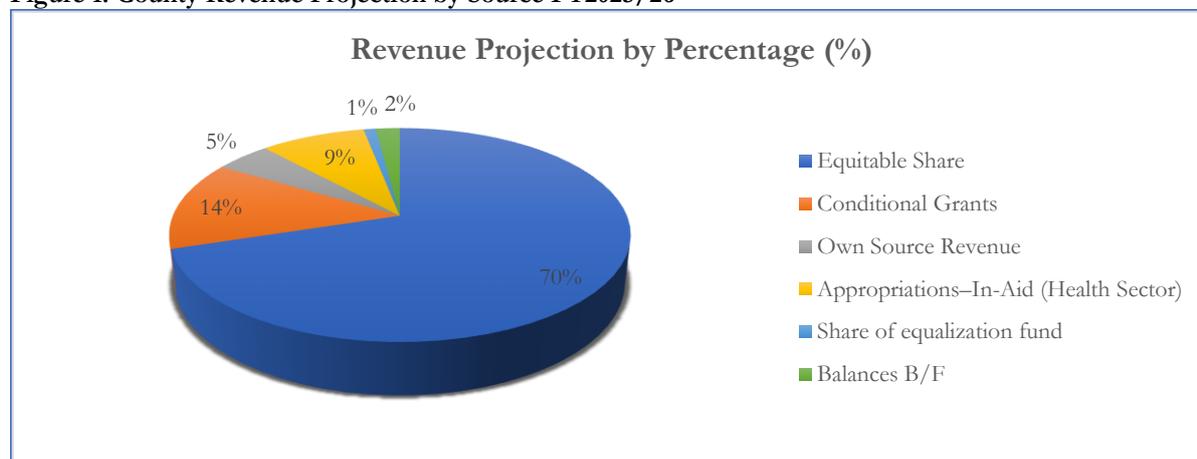
To finance the budget, the County expected to receive Kshs. 8.54 billion (70.0%) as the equitable share of revenue raised nationally, Kshs.1.65 billion (13%) as additional allocations/conditional grants, Kshs.124 million (1.1%) as a share of equalization funds and generate Kshs.1.63 billion (12.5%) as gross own source revenue. The own-source revenue includes Kshs. 1.065 million as Appropriation in Aid (AIA)/Facility Improvement Fund (FIF) and Kshs. 5566.180 million as ordinary own-source revenue.

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

BUDGET FISCAL FRAMEWORK FY 2025/26				
Revenue/Expenditure Category	Printed Estimates FY2024/25	Revised Estimates I FY2024/25	Revised Estimates II FY2024/25	Approved Estimate FY2025/26
Total Revenue	11,876,978,601	12,332,287,783	13,130,574,618	12,185,176,903
Equitable Share	8,436,080,677	8,170,280,800	8,170,280,800	8,539,802,361
Conditional Grants	1,829,487,963	2,320,448,369	2,468,464,225	1,646,539,167
Own Source Revenue	501,737,917	501,737,917	501,737,917	566,180,758
Appropriations–In-Aid (Health Sector)	981,068,740	981,068,740	981,068,740	1,064,906,565
Share of equalization fund	128,603,304	260,206,608	260,206,608	124,000,500
Balances B/F	-	98,545,349	748,816,328	243,747,552
Total Expenditure	11,876,978,601	12,982,558,762	13,130,574,618	12,185,176,903
Recurrent Expenditure	7,670,902,585	8,041,127,415	7,939,423,075	8,055,030,705
<i>Personnel Emoluments</i>	5,660,464,493	5,870,237,286	5,870,237,286	5,870,279,014
<i>Operations and Maintenance</i>	2,010,438,092	2,170,890,129	2,069,185,789	2,184,751,691
Development Expenditure	4,206,076,016	4,941,431,347	5,191,151,543	4,130,146,200

Source: County Treasury 2025

Figure 1: County Revenue Projection by Source FY2025/26



Source: County Treasury 2025

1.2.0 Revenue Performance

In the first six months of FY2025/26, Homa Bay County realized KSh 4.05 billion in revenue, representing 33% of the annual target. This is a 13% decline compared to the same period in FY2024/25, largely due to reduced Equitable Share receipts. Despite this, Appropriations–In–Aid (Health) and Conditional Grants showed notable growth, while Own Source Revenue recorded a slight increase. The results highlight the county’s heavy dependence on national transfers and the importance of improving local revenue collection and diversified funding sources.

Table 2: Revenue Receipts: Target vs Actual and Year-on-Year Comparison

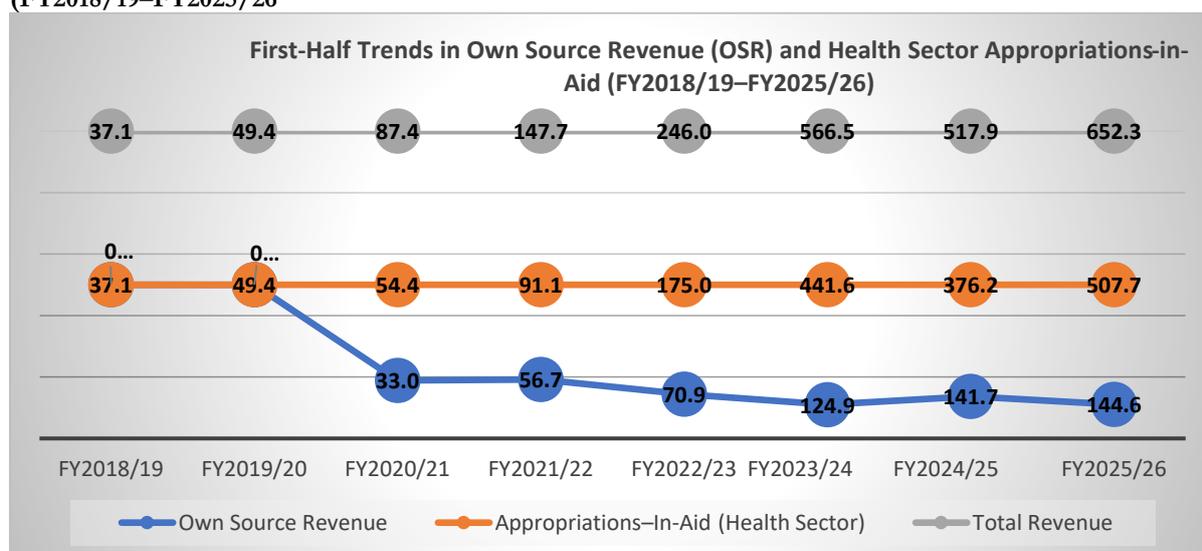
Revenue Category	Approved Estimates FY2025/26 (KSh)	Actual Receipts FY2025/26 (KSh)	% of Target FY2025/26	FY2024/25 Actual (KSh)	Variance FY2024/25-FY2025/26 (KSh)	% Change YoY
Equitable Share	8,539,802,361	3,296,856,872	39%	4,083,756,581.20	-786,899,709.20	-19.28%
Conditional Grants	1,646,539,167	102,340,021	6%	54,131,578.90	48,208,442.10	89.04%
Own Source Revenue	566,180,758	144,569,447	26%	141,662,231	2,907,216	2.05%
Appropriations–In–Aid (Health)	1,064,906,565	507,694,996	48%	376,212,529	131,482,467	34.95%
Share of Equalization Fund	124,000,500	—	0%	—	—	—
Balances B/F	243,747,552	—	0%	—	—	—
Total	12,185,176,903	4,051,461,335	33%	4,655,762,920	-604,301,585	-12.98%

Source: County Treasury, 2025

1.3.0 Trend in the OSR Collection

In the period under review Homa Bay County has recorded steady growth in locally generated revenue, driven by gradual improvement in Own Source Revenue (OSR) and strong expansion in Health Sector Appropriations–in–Aid (AIA). The rise in AIA reflects better cost recovery and increased use of health services, while OSR growth indicates strengthened revenue collection. Overall, the trend shows progress in revenue mobilization and diversification.

Figure 2: First-Half Trends in Own Source Revenue (OSR) and Health Sector Appropriations-in-Aid (FY2018/19–FY2025/26)



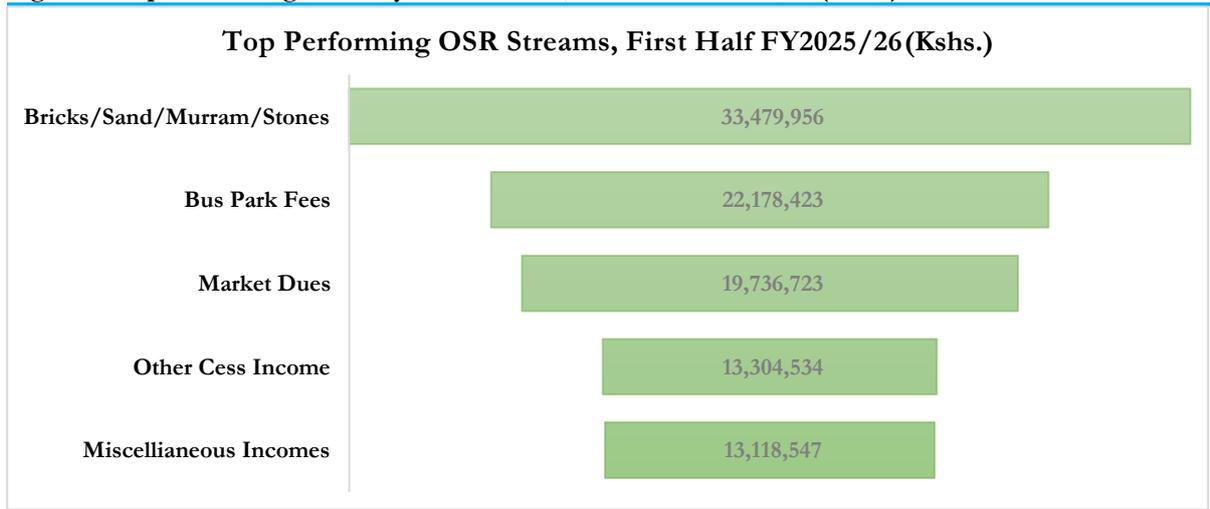
Source: County Treasury 2025

Table 3: Own Source Revenue performance by Stream – First Half FY2025/26

Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue (Kshs.)	Variance (Kshs.)
Ordinary Own Source	B	C	D=B-C
Land Rates/Plot Rents	36,560,500	3,718,973	32,841,527
Land Transfers/Sales/Ext/Change of Use	1,780,400	469,000	1,311,400
Lease Charges/Consent/Transfers	2,690,500	2,875,869	(185,369)
Ground rents	2,595,500	819,405	1,776,095
Single Business Permit	117,560,340	9,623,335	107,937,005
Market Dues	54,670,340	19,736,723	34,933,617
Approval plans/Transfers/Certificates	16,568,000	3,848,870	12,719,130
Housing Fees (Rents)	1,324,970	487,600	837,370
Fish Cess	18,580,790	2,777,201	15,803,589
Other Cess Income	27,400,560	13,304,534	14,096,026
Taxi /Motorbike Fees	46,789,369	3,328,061	43,461,308
Site Value Rates	-	82,730	-
Stall/Kiosk Rents	12,090,700	4,559,220	7,531,480
Slaughter House Fees	2,531,300	759,290	1,772,010
Stock Auction Fees(Cattle/Goat/sheep)	7,289,400	1,333,200	5,956,200
Stock Movement Fees	1,100,560	26,830	1,073,730
Veterinary Charges	1,670,110	512,430	1,157,680
Advertising /Bill Board	32,450,290	698,000	31,752,290
Landing Fees	1,180,900	192,240	988,660
Bus Park Fees	60,679,625	22,178,423	38,501,202
Liquor Licencing	20,678,230	2,751,500	17,926,730
Search and clearance certificates	161,789	20,200	141,589
Noise Pollution Fees	1,550,690	216,600	1,334,090
Fire Inspection Fees	5,200,000	85,000	5,115,000
Tractor Hire Services	2,560,780	132,650	2,428,130
Hire of Machineries & Equip & Wayleave charges	3,280,450	1,208,500	2,071,950
Conservancy Fees/Wildlife Grants	-	-	-
Water Charges	701,495	261,510	439,985
Fines & Penalties	3,860,780	834,050	3,026,730
Survey/Sub Division Fees	601,490	35,000	566,490
Weight and Measures Fees	709,600	140,400	569,200
Bricks/Sand/Murram/Stones	69,400,300	33,479,956	35,920,344
Hire of stadium/Park/Open spaces	3,560,600	435,000	3,125,600
Public Health	-	518,600	(518,600)
Miscellaneous Incomes	8,400,400	13,118,547	(4,718,147)
Sub-Total (KSh)	566,180,758	144,569,447	421,694,041
Appropriations in Aid (Health Facilities Fund)	1,064,906,565	507,694,996	557,211,569
Sub-Total	1,064,906,565	507,694,996	557,211,569

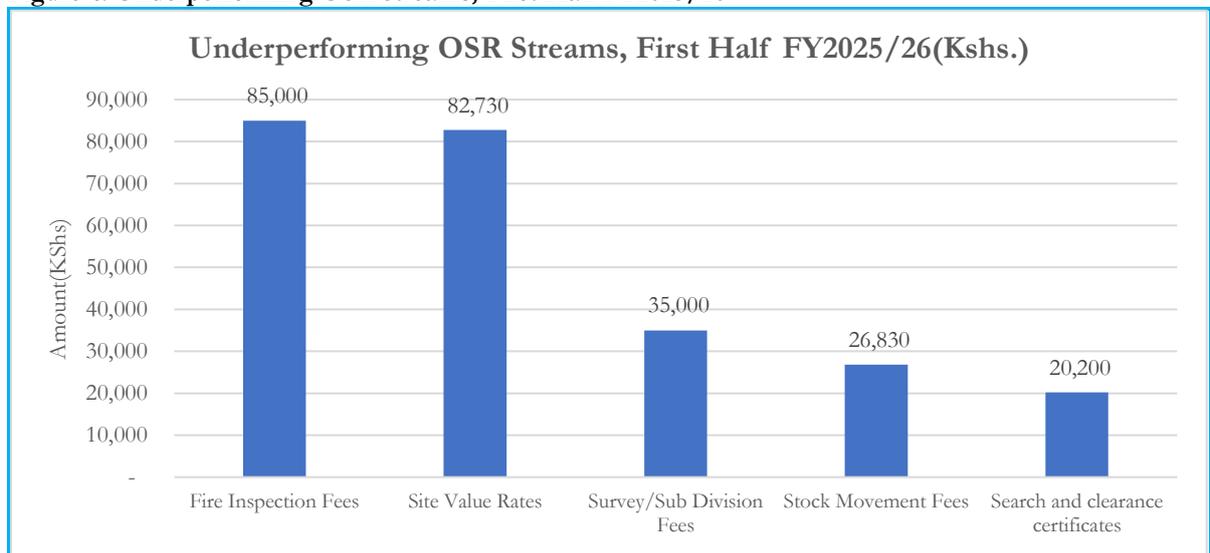
Source: County Treasury 2025

Figure 3: Top Performing Ordinary OSR Streams, First Half FY2025/26(Kshs.)



Source: County Treasury, 2025

Figure 4: Underperforming OSR Streams, First Half FY2025/26



Source: County Treasury, 2025

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. 4,102,713,985 was spent in the first half of the FY reflecting an absorption rate of 33.67%.

2.2.0 Expenditure by Economic Classification

In First half of FY 2025/26, the County Executive absorbed 33% of its budget, spending KShs. 3,682,713,985 out of which KShs.2,935,981,449 on recurrent expenditure and KShs. 746,732,536 on development programmes. The County Assembly recorded 36% absorption, spending KShs. 420,000,000 out of which KShs. 393,561,339 on recurrent expenditure and KShs. 26,438,661 on development expenditure.

Table 4: Expenditure by Economic Classification in the First six Months FY2025/26

Expenditure Classification	Budget FY2025/26		Expenditure in the First six Months FY2025/26		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	Executive	Assembly
Recurrent	7,022,296,202	1,032,734,503	2,935,981,449	393,561,339	42%	38%
Compensation to Employees	5,396,053,980	474,225,034	2,761,018,511	191,003,888	51%	40%
Operations and Maintenance	1,626,242,222	558,509,469	174,962,938	202,557,451	11%	36%
Development	3,986,807,712	143,338,488	746,732,536	26,438,661	19%	18%
Total	11,009,103,914	1,176,072,991	3,682,713,985	420,000,000	33%	36%

Source: County Treasury 2025

2.3.0 Recurrent Expenditure Analysis

2.2.1 Expenditure on Employees' Compensation

In the First six months of FY 2025/26, the total expenditure on compensation to employees was KShs. 2,952,022,399 with the County Executive spending **KShs. 2,761,018,511** on compensation to employees while the county assembly spent KShs. 191,003,888 on the same of the total wage bill by the executive, the health sector consumed **KShs. 1,401,887,260** representing (51%) of the total wage bill by the executive.

2.2.2 Expenditure on operations and maintenance

In the first six months of FY 2025/26, expenditure on operations and maintenance totaled **KShs. 377,520,389** comprising **KShs. 174,962,938** for the County Executive and **KShs. 202,557,451** for the County Assembly.

Table 5: Itemized Recurrent expenditure per spending entity in the First Six months of FY2025/26

RECURRENT EXPENDITURE ANALYSIS -JULY2025-DECEMBER,2025 (FY 2025/26)				
Sub-Item Code	Item Description	Gross Approved Estimates FY	Total Expenditure in the First Half of	Variance (Kshs.)

		2025/26 (Kshs.)	FY 2025/26 (Kshs.)	
				G=A-J
VOTE 5120: DEPARTMENT OF FINANCE AND ECONOMIC PLANNING				
0718005110	CP1 Planning Budgeting and development coordination services			
0718015110	SP1 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	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	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	15,673,285
Sub-Total CP1		39,519,485	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	4,838,617	232,783
2220101	Maintenance Expenses - Motor Vehicles	3,344,000	-	3,344,000
Sub-Total CP2		32,883,600	4,838,617	28,044,983
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	5,621,071	1,378,929
Sub-Total CP3-SP1		17,606,200	5,621,071	11,985,129
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	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	845,321	154,679
3111002	Purchase of Tonners, Cartridges and Computer Access	800,000	-	800,000
Sub-Total CP3-SP3		11,809,000	845,321	10,963,679
0720045110	SP4 Emergency Management Services			
2810101	Budgetary reserves	3,000,000	-	3,000,000
Sub-Total CP3-SP4		3,000,000	0	3,000,000

Sub-Total CP3		44,835,200	6,466,392	38,368,808
0721005110CP4	General Administration Support Services			
0721015110SP1	Staff Remuneration and Welfare Support Services			
2110101	Basic Salaries - Civil Service	300,071,384	216,987,584	83,083,800
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	216,987,584	158,905,527
0721025110SP2	General Logistics, Coordination and Asset Management Services			
2210101	Electricity	1,260,000	-	1,260,000
2210102	Water and Sewerage charges	1,320,000	-	1,320,000
2210201	Telephone, Telex, Fax mail and mobile phone services	1,000,000	-	1,000,000
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	1,400,000	-	1,400,000
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	72,283,769
Sub-Total CP4		448,176,880	216,987,584	231,189,296
TOTAL RECURRENT		565,415,165	228,292,593	337,122,572
VOTE 5122: COUNTY PUBLIC SERVICE BOARD				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
0723005110CP1	General Policy, Planning and Administration Services			

0722015110SP1		Administration and Support Services		
2110101	Basic Salary	47,367,686	16,590,350	30,777,336
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	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	1,152,098
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	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	19,133,318	50,701,030
VOTE 5123: COUNTY ASSEMBLY SERVICE BOARD				
	Office of the Speaker Headquarters			
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
2210101	Electricity Expenses	130,000	-	130,000
2210102	Daily Subsistence Allowance	70,000	-	70,000
2210301	Domestic travel And Subsistence and other Transportation costs	3,000,000	1,500,000	1,500,000
2210303	Travel Costs (Airline Bus Railway, mileage Allowance)	6,000,000	4,000,000	2,000,000
2210401	Daily Subsistence Allowance	500,000	-	500,000
2210403	Daily Subsistence Allowance	500,000	-	500,000
2210602	Payments of Rents-Residential	900,000	-	900,000

2210801	Catering Services, (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	482,100	517,900
2211201	Refined Fuels and Lubricants for Transport	200,000	-	200,000
2211399	Other Operating Expenses	1,200,000	-	1,200,000
2710103	Gratuity	500,000	-	500,000
Net Expenditure Sub-Head		14,000,000	5,982,100	8,017,900
201	County Legislature Headquarters			
2110105	Basic Salaries - County Assembly members	84,726,228	50,233,732	34,492,496
2110201	Basic Salaries - Contractual Employees	59,712,348	18,467,851	41,244,497
2110301	House Allowance	33,480,000	9,709,018	23,770,982
2110312	Responsibility Allowance	16,176,000	3,743,140	12,432,860
2110314	Transport Allowance (Car Maintenance & Extra Mileage)	37,711,166	13,047,409	24,663,757
2110328	Sitting Allowances (Committees)	45,676,800	11,806,400	33,870,400
2110405	Telephone Allowance	3,456,000	782,000	2,674,000
2120101	Employer Contribution to NSSF	738,720	734,000	4,720
2120199	Employer Contributions to Social Security Funds and Schemes (HL)	3,542,168	2,585,133	957,036
2210301	Travel costs (airlines, bus, railway, mileage allowances,)	10,000,000	6,587,300	3,412,700
2210303	Daily Subsistence Allowance	30,000,000	24,602,919	5,397,081
2210801	Catering Services, (receptions), Accommodation, Gifts, Food and Drinks	10,000,000	8,446,565	1,553,435
2210802	Boards, Committees, Conferences and Seminars	10,000,000	6,199,000	3,801,000
2210901	Group Life Insurance including WIBA	1,000,000	-	1,000,000
2210910	Medical Insurance	19,000,000	7,157,420	11,842,580
2710103	Gratuity-Members of Parliament	17,695,584	8,847,792	8,847,792
2211325	Ward Office Expenses (Rent & other operating Expenses)	8,300,000	-	8,300,000
2620184	Contribution to Other County Assembly Associations (CAF, SOCATI, CASA, etc.)	10,417,918	-	10,417,918
Net Expenditure of Sub-Head		401,632,932	172,949,679	228,683,253
301	Committee Services Headquarters			
2210301	Travel Costs (airlines, bus, railway, mileage allowances,)	48,000,000	32,822,700	15,177,300
2210303	Daily Subsistence Allowance	52,000,000	43,992,100	8,007,900
2210401	Travel Costs (airlines, bus, railway, mileage allowances,)	10,000,000	-	10,000,000
2210403	Daily Subsistence Allowance	15,000,000	-	15,000,000
2210701	Travel, Accommodation, Tuition Fees, and Training Allowance	10,000,000	2,075,000	7,925,000
2210702	Remuneration of Instructors and Contract Based Training Services	5,000,000	-	5,000,000
Net Expenditure of Sub-Head		140,000,000	78,889,800	61,110,200
401	County Assembly Service Board Headquarters			
2210301	Travel costs (airlines, bus, railway, mileage allowances,)	4,000,000	2,784,000	1,216,000
2210303	Daily Subsistence Allowance	7,000,000	5,784,300	1,215,700
2210401	Travel costs (airlines, bus, railway, mileage allowances,)	1,000,000	-	1,000,000
2210403	Daily Subsistence Allowance	1,250,000	-	1,250,000

2210801	Catering Services, (receptions), Accommodation, Gifts, Food and Drinks	1,500,000	1,500,000	0
2210809	County Assembly Service Board Allowances	4,184,000	-	4,184,000
Net Expenditure of Sub-Head		18,934,000	10,068,300	8,865,700
501	Office of the Clerk Headquarters			
2110112	Basic Salaries - County Assembly	104,752,680	57,354,271	47,398,409
2110200	Basic Salaries - Temporary staff	16,856,496	7,480,846	9,375,651
2110301	House Allowance	19,584,396	3,365,366	16,219,030
2110302	Honoraria	697,997	-	697,997
2110303	Acting Allowance	709,000	150,000	559,000
2110310	Top up Allowance	8,436,120	1,696,649	6,739,471
2110312	Responsibility Allowance	1,000,000	250,000	750,000
2110313	Entertainment Allowance	780,000	170,000	610,000
2110314	Transport Allowance	9,768,000	3,439,750	6,328,250
2110315	Extraneous Allowance	720,000	-	720,000
2110317	Domestic Allowance	187,200	-	187,200
2110318	Non-Practicing Allowance	420,000	250,000	170,000
2110320	Leave Allowance	625,780	550,000	75,780
2110399	Disability Assistant Allowance	240,000	-	240,000
2110403	Refund of Medical Expenses-Ex-Gratia	250,000	-	250,000
2110405	Telephone Allowance	2,187,000	535,875	1,651,125
2120101	Employer Contributions to NSSF	449,280	400,000	49,280
2120102	Employer Contributions NITA	60,000	-	60,000
2120199	Employer Contributions to Housing Levy	18,837,971	4,048,809	14,789,162
2120301	Employer Contributions to Private Social Security Funds and Schemes	2,443,684	203,640	2,240,044
2210101	Electricity Expenses	900,000	127,533	772,467
2210102	Water and Sewerage Charges	500,000	100,187	399,813
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000	-	200,000
2210202	Internet Connections	600,000	-	600,000
2210203	Courier and Postal services	200,000	-	200,000
2210301	Travel costs (airlines, bus, railway, mileage allowances,)	15,000,000	10,585,600	4,414,400
2210303	Daily Subsistence Allowance	15,000,000	12,500,000	2,500,000
2210401	Travel costs (airlines, bus, railway, mileage allowances,)	2,500,000	-	2,500,000
2210403	Daily Subsistence Allowance	4,500,000	-	4,500,000
2210502	Publishing and Printing Services	750,000	350,000	400,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000	-	100,000
2210504	Advertising, Awareness and Publicity campaigns	750,000	350,000	400,000
2210505	Trade shows and exhibitions	400,000	-	400,000
2210701	Travel, Accommodation, Tuition Fees, and Training Allowance	3,500,000	-	3,500,000
2210702	Remuneration of Instructors and Contract Based Training Services	3,000,000	-	3,000,000
2210711	Tuition Fees	1,500,000	-	1,500,000
2210799	Other Training Expenses (CASA)	10,000,000	-	10,000,000

2210801	Catering Services, (receptions), Accommodation, Gifts, Food and Drinks	6,000,000	3,971,150	2,028,850
2210802	Boards, Committees, Conferences and Seminars	6,000,000	3,298,400	2,701,600
2210901	Staff Group Life Insurance/WIBA	1,000,000	-	1,000,000
2210904	Motor Vehicles, Office Equipment and Machinery Insurance	800,000	-	800,000
2210910	Medical Insurance including Personal Accident	14,000,000	2,000,000	12,000,000
2211011	Purchase/Production of Photographic/Audiovisual Materials	500,000	-	500,000
2211016	Purchase of Uniforms and Clothing – Staff	1,600,000	800,000	800,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,000,000	910,000	1,090,000
2211103	Sanitary and Cleaning Materials Supplies and Services	1,500,000	-	1,500,000
2211201	Refined fuel and Lubricants for transport	2,000,000	500,000	1,500,000
2211204	Other Fuels	500,000	-	500,000
2211301	Bank Charges	100,000	-	100,000
2211305	Contracted Guards and Cleaning Services	4,000,000	2,677,800	1,322,200
2211306	Subscriptions to Professional Bodies	200,000	-	200,000
2211308	Legal Fees	5,000,000	-	5,000,000
2211310	Contracted Professional Services	4,000,000	2,281,000	1,719,000
2211320	Larvac Support	300,000	-	300,000
2211322	Binding of Records	160,986	-	160,986
2211399	Other Operating Expenses	1,900,000	-	1,900,000
2220101	Routine Maintenance Expenses - Motor Vehicles	3,000,000	2,009,735	990,265
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	500,000	-	500,000
2220202	Maintenance of Office Furniture & Equipment	500,000	-	500,000
2220210	Maintenance of Computers, Software and Networks	500,000	-	500,000
2810199	Budget Reserves for Recurrent Pending Bills	4,515,485	3,064,850	1,450,635
3110701	Purchase of Motor Vehicles	10,000,000	-	10,000,000
3111102	Purchase of Computers, Printers and Other IT Equipment	1,500,000	-	1,500,000
3111108	Purchase of Police and Security Equipment	300,000	-	300,000
3111111	Purchase of ICT Networking and Communication Equipment	500,000	250,000	250,000
3111112	Purchase of Software	500,000	-	500,000
4110202	Fringe Benefit Tax	5,000,000	-	5,000,000
4110403	Housing Loans to Public Servants	131,385,496	-	131,385,496
Net Expenditure of Sub-Head		458,167,571	125,671,460	332,496,111
TOTAL RECURRENT		1,032,734,503	393,561,339	639,173,164
VOTE 5124: HOMA BAY MUNICIPAL BOARD				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
109005110	CP9: Policy, Planning and Administrative Services			

109025110	SP2: Personnel Remuneration and Development Services			
2110101	Basic Salaries- Civil Services	22,405,272	4,041,938	18,363,334
2110202	Casual Wages	540,000	-	540,000
CSP2: Sub - Total		22,945,272	4,041,938	18,903,334
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	6,972,909
TOTAL RECURRENT		29,918,181	4,041,938	25,876,243
VOTE 5125: OFFICE OF THE DEPUTY GOVERNOR AND DEPARTMENT OF AGRICULTURE AND LIVESTOCK				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
112005110	P12; POLICY PLANNING, GENERAL ADMIN AND SUPPORT SERVICES			
112025110	SP2; General Administration and Support Services			
2110101	Basic Salary	216,013,986	65,041,292	150,972,694
	Sub Total	216,013,986	65,041,292	150,972,694
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	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	0
3111002	Purchase of Computers, Printers and other IT Equipment	250,000	-	250,000
	Sub Total	11,056,679	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	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	7,585,895
Total P12 Estimates		234,742,815	66,102,547	168,640,268
TOTAL RECURRENT		234,742,815	66,102,547	168,640,268
DEPARTMENT OF GENDER EQUALITY AND INCLUSIVITY, YOUTH, SPORTS, TALENT DEVELOPMENT, CULTURAL HERITAGE AND SOCIAL SERVICES				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
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	29,064,624	54,888,606
313035110	SP3 Administrative support services			
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	29,064,624	95,489,179
TOTAL RECURRENT		124,553,803	29,064,624	95,489,179
VOTE: 5127: DEPARTMENT OF ROADS, PUBLIC WORKS, TRANSPORT AND INFRASTRUCTURE				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
021009005110	CP1: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES			
021009015110	SP 1: Remuneration and Staff Welfare Support Services			
2110101	Basic Salaries	90,293,928	43,484,209	46,809,719
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	43,484,209	87,057,443

021009025110	SP 2: Administration Support and Staff Capacity Development Services			
2210101	Electricity	180,000	-	180,000
2210102	Water and Sewerage Charges	60,000	-	60,000
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	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	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	43,484,209	111,755,110

0210005110	CP2 Public Works and Infrastructure Development Services			
210015110	CSP 2.1: 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	3,000,000
TOTAL RECURRENT		158,239,319	43,484,209	114,755,110
VOTE 5128: DEPARTMENT OF BLUE ECONOMY, FISHERIES, MINING AND DIGITAL ECONOMY				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
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	34,999,426	66,287,467
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	34,999,426	89,399,392
VOTE 5129: DEPARTMENT OF EDUCATION, HUMAN CAPITAL DEVELOPMENT AND VOCATIONAL TRAINING				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
506005110	SP2 Human Resources Management Services			
2110101	Basic Salary - Civil Service	984,173,791	451,631,458	532,542,333
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
Sub-Total		16,684,547	0	16,684,547
507005110	P7 EYE Services			
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	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			
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	451,631,458	785,433,880
VOTE 5130: PUBLIC HEALTH AND MEDICAL SERVICES				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
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	25,640,000
0405025110	SP2 Administrative Support Service			
2110101	Basic Salaries	2,232,779,733	1,401,887,260	830,892,473
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	1,401,887,260	898,145,288
0406005110	P6 PREVENTIVE AND PROMOTIVE HEALTH SERVICES			
0406015110	SP1 Community health services			
2640503	Other Grants (Field Allowance - CHP Stipends)	88,620,000	37,663,500	50,956,500
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	37,663,500	153,956,500
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	62,650,000
0406035110	SP3 Facility infrastructure improvement services			
2640504	Facilities Improvement Fund		-	0
SP3: Sub - Total		0	0	0
P6: Sub - Total		254,270,000	37,663,500	216,606,500
0407005110	P7 CURATIVE AND REHABILITATIVE SERVICES			
0407015110	SP1 Routine medical health services			
2630101	Medical Drugs	200,000,000	95,700,651	104,299,349
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	95,700,651	235,683,099
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	9,000,000
P7: Sub - Total		340,383,750	95,700,651	244,683,099
0408005110	P8 Research and development services			
0408015110	SP1 Research and surveillance services			
2210709	Research Allowance	2,000,000	-	2,000,000
SP1: Sub - Total		2,000,000	0	2,000,000
0408025110	SP2 Capacity development services			
2640102	Scholarship and short courses benefits	1,000,000	-	1,000,000
SP2: Sub - Total		1,000,000	0	1,000,000
P8: Sub - Total		3,000,000	0	3,000,000
TOTAL RECURRENT		2,897,686,298	1,535,251,411	1,362,434,887
VOTE 5131: DEPARTMENT OF LANDS, HOUSING, URBAN DEVELOPMENT AND PHYSICAL PLANNING				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
118005110	CP18: General Administration Services			
118015110	SP1: General Administrative Support Services			
2110101	Basic Salaries - Civil Service	69,308,719	41,626,823	27,681,896
SP1: Sub - Total		69,308,719	41,626,823	27,681,896
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	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	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	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	12,525,978
TOTAL RECURRENT		82,760,057	42,552,183	40,207,874
VOTE 5132: DEPARTMENT OF TRADE, INDUSTRY, TOURISM, COOPERATIVE DEVELOPMENT AND MARKETING				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
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	1,000,000
313025110	SP2 Remuneration and welfare support services			
2110101	Basic Salaries	174,867,754	67,830,671	107,037,083
SP2: Sub - Total		174,867,754	67,830,671	107,037,083
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	154,788
2211101	General Office Supplies (papers, pencils, small office equipment)	1,300,000	1,300,000	0
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000	11,225	288,775
2211201	Refined Fuels and Lubricants for Transport	3,000,000	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	636,000
2210700	Training Expenses	1,100,000	450,000	650,000
SP3: Sub - Total		15,191,538	2,591,975	12,599,563
TOTAL RECURRENT		191,059,292	70,422,646	120,636,646
VOTE 5133: DEPARTMENT OF WATER, SANITATION, IRRIGATION, ENVIRONMENT, ENERGY AND CLIMATE CHANGE				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
1011005110 P10	GENERAL ADMINISTRATIVE SERVICES (WATER)			

1011015110 SP1	Administrative Support Services			
2110101	Basic Salaries	127,352,400	54,701,625	72,650,775
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	54,701,625	153,502,375
OFFICE OF THE CHIEF OFFICER ENVIRONMENT, FORESTRY, ENERGY AND CLIMATE CHANGE DEVELOPMENT SERVICES				
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	37,444,646
TOTAL RECURRENT		245,648,646	54,701,625	190,947,021
VOTE 5134: DEPARTMENT OF GOVERNANCE, ADMINISTRATION, COMMUNICATION AND DEVOLUTION				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
0724005110CP24	Governance and Coordination Services			
0724015110SP1	Governance and Administration			
2110101	Basic Salaries - Civil Service	355,955,656	212,266,796	143,688,860
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	212,266,796	178,988,860
0724025110SP2	Field Coordination Services			
2210303	Daily Subsistence Allowances	14,400,000	-	14,400,000
SP2: Sub - Total		14,400,000	0	14,400,000
0724035110SP3	Compliance and Enforcement Services			
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	600,000	-	600,000
2210302	Accommodation - Domestic Travel	600,000	-	600,000
2210711	Tuition Fees Allowance	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	7,160,000
0724045110SP4	Devolution Support Services			
2630101	Current transfers (KDSPH)	37,500,000	-	37,500,000
SP4: Sub - Total		37,500,000	0	37,500,000
Sub-Total CP24		450,315,656	212,266,796	238,048,860
0725005110CP25	Communication and Public Engagement			
0725015110SP1	County Press Services			
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	960,000	-	960,000
2210302	Accommodation - Domestic Travel	960,000	-	960,000
2210401	Travel costs (Airline, Bus, Railway, Mileages Allow.)-Foreign	500,000	-	500,000
2210402	Accommodation – International	500,000	-	500,000
2210801	Catering services (receptions), accommodation, gifts, food and drinks	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	10,120,000
0725025110SP2	Media Relations			
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	1,200,000	-	1,200,000
2210302	Accommodation - Domestic Travel	1,200,000	-	1,200,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	210,890	-	210,890
SP2: Sub - Total		2,610,890	0	2,610,890
0725035110SP3	County Visibility and Branding			
2210502	Publishing and printing services	360,000	-	360,000
2210504	Advertising, awareness and publicity campaigns-public participation.	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	4,220,000
Sub-Total CP25		16,950,890	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	6,021,883
07260255110SP2	Public Participation Coordination Services			
2210301	Travel costs (Airline, Bus, Railway, Mileages Allowances)	1,800,000	-	1,800,000
2210302	Accommodation - Domestic Travel	1,800,000	-	1,800,000
SP2: Sub - Total		3,600,000	0	3,600,000
0726035510SP3	Disaster Prevention and Management Services			

2211201	Refined Fuels and Lubricants	3,000,000	-	3,000,000
SP3: Sub - Total		3,000,000	0	3,000,000
Sub-Total CP26		12,621,883	0	12,621,883
TOTAL RECURRENT		479,888,429	212,266,796	267,621,633
VOTE 5135: EXECUTIVE OFFICE OF THE GOVERNOR				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
727005110CP27	Governance and Coordination Services			
0727015110SP1	Executive Management and Liaisons Services			
2110101	Basic Salaries	252,534,092	101,107,530	151,426,562
2110321	Gratuity Payment	43,459,564	34,477,227	8,982,337
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	135,584,756	250,234,550
727025110SP2	Field Coordination and Administration Services			
2210301	Domestic travel	1,600,000	-	1,600,000
2210302	Accommodation- Domestic travel	1,480,000	-	1,480,000
2210303	Daily Subsistence Allowance	1,831,600	-	1,831,600

2210711	Tuition fees	500,000	-	500,000
2210712	Training Allowance	500,000	-	500,000
2210801	Catering Services	360,000	-	360,000
2211006	Purchase Of equipment	100,000	-	100,000
2211101	General Office Expenses	2,200,000	-	2,200,000
2211201	Refined fuels and Lubricants	1,960,000	-	1,960,000
2211310	Contracted Professionals services	1,000,000	-	1,000,000
2220101	Maintenance expenses (motor vehicle)	2,000,000	-	2,000,000
3111002	Purchase of Computers, Printers and other IT Equipment	650,000	-	650,000
Sub-Total CP27SP2		14,181,600	0	14,181,600
RECURRENT TOTAL CP27		400,000,906	135,584,756	264,416,150
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	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	6,000,000
Sub-Total CP28		42,524,690	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	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	20,978,330
Sub-Total CP29		95,885,310	0	95,885,310
TOTAL RECURRENT		538,410,906	135,584,756	402,826,150
VOTE 5136 - KENDU BAY MUNICIPALITY				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
109005110	P9: Policy, Planning and Administration Services			
109025110	SP2: Personnel remuneration and development services			
2110101	Basic Salaries-Civil Service	3,720,840	1,716,352	2,004,488
2110301	House Allowance	52,800	-	52,800
2110314	Commuter Allowance	30,000	-	30,000
Sub Total		3,803,640	1,716,352	2,087,288
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	6,120,200
TOTAL RECURRENT		9,923,840	1,716,352	8,207,488
VOTE 5137: MBITA MUNICIPAL BOARD				

Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
109005110	P9: Policy, Planning and Administration Services			
109025110	SP2: Personnel remuneration and development services			
2110101	Basic Salaries-Civil Service	3,720,840	1,376,925	2,343,915
2110301	House Allowance	52,800	-	52,800
2110314	Commuter Allowance	30,000	-	30,000
CSP9 Sub Total		3,803,640	1,376,925	2,426,715
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	6,120,200
CP9 TOTAL		9,923,840	1,376,925	8,546,915
TOTAL RECURRENT		9,923,840	1,376,925	8,546,915
VOTE 5138: NDHIWA MUNICIPAL BOARD				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
109005110	P9: Policy, Planning and Administration Services			
109015110	SP1: Policy and planning services			
109025110	SP2: Personnel remuneration and development services			
2110101	Basic Salaries-Civil Service	3,803,640	1,579,500	2,224,140

2110301	House Allowance	52,800	-	52,800
2110314	Commuter Allowance	30,000	-	30,000
CSP9 Sub Total		3,886,440	1,579,500	2,306,940
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	6,037,400
CP9 TOTAL		9,923,840	1,579,500	8,344,340
TOTAL RECURRENT		9,923,840	1,579,500	8,344,340
VOTE 5139: OYUGIS MUNICIPAL BOARD				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
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	727,006
313025110	CSP 1.2: Personnel Remuneration and Development Services			
2110101	Basic Salaries	6,556,056	3,779,140	2,776,916
CSP1.2 Sub-Total		6,556,056	3,779,140	2,776,916
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
CPI.3 Sub-Total		5,620,206	0	5,620,206
TOTAL RECURRENT		12,903,268	3,779,140	9,124,128
GRAND TOTAL		8,055,030,705	3,329,542,787	4,725,487,918

Source: County Treasury 2026

2.4.0 Development Expenditure Analysis

In first half of FY 2025/26, development expenditure was **KShs. 773,171,197** out of which the County Executive spent KShs. 746,732,536 while the County Assembly spent KShs. 26,438,661 on development expenditure.

Table 6: Itemized Development expenditure per spending entity in the First Six months of FY2025/26

DEVELOPMENT EXPENDITURE ANALYSIS - JULY 2025-DECEMBER, 2025 (FY 2025/26)				
Sub-Item Code	Item Description	Gross Approved Estimates FY 2025/26 (Kshs.)	Total Expenditure in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
				G=A-J
VOTE 5120: DEPARTMENT OF FINANCE AND ECONOMIC PLANNING				
0720005110 CP3	Financial Management Services			
0720045110SP4	Emergency Management Services			
2810205	Emergency Fund	17,231,742	-	17,231,742
3110504	Equalization Fund	124,000,500	-	124,000,500
3111504	Pending bills	120,000,000	35,255,217	84,744,783

TOTAL		261,232,242	35,255,217	225,977,025
VOTE 5123: COUNTY ASSEMBLY SERVICE BOARD				
2810101	Budgetary Reserves (Development Pending Bills)	50,000,000	15,492,000	34,508,000
3110202	Equipping of 40 Ward Offices	40,000,000	10,946,661	29,053,339
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	26,438,661	116,899,827
VOTE 5124: HOMA BAY MUNICIPAL BOARD				
11005110	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	39,000,000
110035110	SP3: Environmental improvement services			
3110202	Construction of bus park		-	0
Sub-Total SP3		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	2,000,000
CP10 Sub- Total		41,000,000	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	8,126,257
TOTAL		49,126,257	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	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	0	9,784,229
114005110	P14: FOOD SECURITY ENHANCEMENT PROGRAMME			
114015110	SP1; Farm Input Access Services			

3111301	Purchase of Certified Seeds	43,000,000	-	43,000,000
114025110	SP2 National Agriculture Rural Inclusive Growth	5,000,000	-	5,000,000
2640503	Other Capital Grants and Transfers (NARIG)- County Contribution		-	0
114035110	SP3; Agriculture Business Development programme			
2640503	Other Capital Grants and Transfers (KABDP)	10,918,919	-	10,918,919
114045110	SP4; National Value Chain Support			
2640503	Other Capital Grants and Transfers (NAVCDP)	151,515,152	-	151,515,152
2640503	Other Capital Grants and Transfers (NAVCDP)- County Contribution	5,000,000	-	5,000,000
114055110	SP5; Sub Sector Infrastructure Development Services			
3110504	Other Infrastructure and Civil Works (Pending Bill)		-	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	1,500,000	761,000
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	1,500,000	23,245,379
TOTAL DEVELOPMENT VOTE		253,963,679	1,500,000	252,463,679
VOTE 5126: DEPARTMENT OF GENDER EQUALITY AND INCLUSIVITY, YOUTH, SPORTS, TALENT DEVELOPMENT, CULTURAL HERITAGE AND SOCIAL SERVICES				
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	-	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	-	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	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	133,388,655	146,611,345
3110402	Access Roads	20,000,000	-	20,000,000
Total SP 3.1		300,000,000	133,388,655	166,611,345
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	37,366,416	27,108,080
2630203	Capital transfer to other Government agencies (Road Fuel Levy)	140,000,000	-	140,000,000
3110499	Constructions of other roads	120,000,000	-	120,000,000
3110501	Construction of foot bridge	20,000,000	-	20,000,000
3111504	Other Civil works (Pending bills)	30,000,000	10,644,031	19,355,969
Total SP 3.2		374,474,496	48,010,447	326,464,049
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	0	5,000,000
Total Development		699,474,496	181,399,102	518,075,394
VOTE 5128: DEPARTMENT OF BLUE ECONOMY, FISHERIES, MINING AND DIGITAL ECONOMY				
120005110	CP20: Blue Economy and Fisheries Resources			
120015110	SP1: Capture Fisheries Development Services			
3110504	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	-	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	2,693,325	1,037,178
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 Reclamation of Degraded land)	3,650,000	-	3,650,000
121025110	SP2: Mineral Prospecting Services			
2820299	Mapping of Mineral Resources	-	-	-

122005110	ICT and Digital Economy Development Services		-	0
122015110	CP 22: ICT infrastructure Development Services		-	0
3111111	Purchase of ICT Networking and Communication equipment	5,000,000	-	5,000,000
Total Development Expenditure		47,199,623	2,693,325	44,506,298
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	16,675,371	824,629
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	17,500,000	-	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	16,675,371	288,785,924
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	10,300,856	87,699,144
2640503	Payment of Various Pending Bills	60,000,000	60,000,000	0
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	0
2640503	Other Infrastructural and Civil Works (Ward based Projects)	120,000,000	120,000,000	0
2640503	Construction of Non-Residential Buildings (Male ward at Homa Hills Health Centre)	3,500,000	3,500,000	0
2640503	Construction of Non-Residential Buildings (Maternity and Laboratory Wing ward at Wiga Health Centre)	6,000,000	6,000,000	0
2640503	Construction of Non-Residential Buildings (Maternity Wing at Orlando Health Center)	5,000,000	-	5,000,000
TOTAL DEVELOPMENT VOTE		432,500,000	339,800,856	92,699,144
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	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	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	454,207,780
	Development Vote Total	575,338,850	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	4,995,474	35,004,526
	CP11 Sub-Total	108,500,000	4,995,474	103,504,526
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		-	0
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	24,318,574
	TOTAL DEVELOPMENT VOTE	132,818,574	4,995,474	127,823,100

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	15,000,000
1006025110 SP2	Rural Water Supply Services			
2640503	Water Supplies and Sewerage (Ward based)	140,000,000	8,731,883	131,268,117
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	8,731,883	152,268,117
Sub Total P6		176,000,000	8,731,883	167,268,117
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	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	217,588,900
Sub Total P8		259,428,921	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	22,000,000
TOTAL DEVELOPMENT		462,428,921	43,071,904	419,357,017
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	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	53,341,288	156,658,712
TOTAL		221,248,210	53,341,288	167,906,922
VOTE 5136 - KENDU BAY MUNICIPALITY				
110005110	CP10: Public Works and Infrastructure Improvement Services			
110025110	SP2: Public facilities improvement services			
3110504	Other Infrastructure and Civil Works (Installation of solar lights)	3,500,000	-	3,500,000
3110504	Construction of modern ablution block	1,500,000	-	1,500,000
CP10: Sub-Total		5,000,000	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	-	5,000,000
3130504	Development of 10 KM drainage	2,000,000	-	2,000,000
3130100	Renovation and fencing	3,000,000	-	3,000,000
CP11 Sub- Total		10,000,000	0	10,000,000
TOTAL DEVELOPMENT		15,000,000	0	15,000,000
VOTE 5137: MBITA MUNICIPAL BOARD				
110005110	CP10: Public Works and Infrastructure Improvement Services			
110025110	SP2: Public facilities improvement services			
3110504	Other Infrastructure and Civil Works (Installation of 14 solar lights)	3,000,000	-	3,000,000
3110504	Other Infrastructure and Civil Works (Construction of Animal Holding Site)	5,000,000	-	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	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	15,000,000
VOTE 5138: NDHIWA MUNICIPAL BOARD				
110005110	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	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	3,000,000
TOTAL DEVELOPMENT		15,000,000	0	15,000,000
VOTE 5139: OYUGIS MUNICIPAL BOARD				
110005110	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	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	-	10,000,000
CP3 Sub-Total		10,000,000	-	10,000,000
TOTAL DEVELOPMENT VOTE		39,000,000	0	39,000,000
GRAND TOTAL		4,130,146,200	773,171,197	3,356,975,003

Source: County Treasury 2026

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

At the end the first half of FY 2025/26, Homa Bay County's health sector AIA expenditure stood at KShs 307,512,331 representing 34.76 percent absorption of the approved Budget of KShs. 1,064,906,505

S/NO	HEALTH FACILITY	Approved Budget for the Facility	Actual Expenditure of the Facility as at 31st December (Kshs)	Absorption rate (%)
		A	B	F=B/A*100
1	Homa Bay County Referral Hospital	274,000,000.00	85,118,744.00	69.80%
2	Rachounyo County Hospital	68,000,000.00	13,394,925.01	26.91%
3	Rachounyo North S/County	39,000,000.00	3,422,680.00	6.89%
4	Ndhiwa Sub County Hospital	39,000,000.00	6,389,872.00	9.22%
5	Mbita Sub County Hospital	39,000,000.00	9,547,008.00	24.25%
6	Kabondo Sub County Hospital	39,000,000.00	735,384.00	3.62%
7	Rangwe Sub County Hospital	39,000,000.00	13,223,949.25	32.04%
8	Suba South S/County Hospital	39,000,000.00	5,117,723.25	12.86%
9	Magunga L4 Hospital	39,000,000.00	1,872,073.50	4.84%
10	Kisegi L4 Hospital	26,000,000.00	16,736,200.00	4.77%
11	Pala L4 Hospital	26,000,000.00	1,340,692.95	5.07%
12	Tom Mboya L4 Hospital	39,000,000.00	4,220,817.60	15.74%
13	Ogongo L4 Hospital	26,000,000.00	7,859,602.77	27.01%
14	Makongeni L4 Hospital	39,000,000.00	2,613,278.25	8.90%
15	Marindi L4 Hospital	26,000,000.00	2,084,423.00	6.25%
16	Nyang'ieia L4 Hospital	26,000,000.00	959,000.00	7.08%
17	Othoro L4 Hospital	26,000,000.00	175,000.00	7.30%
18	Miriu L4 Hospital	26,000,000.00	2,732,197.85	4.32%
19	Ober L4 Hospital	26,000,000.00	7,840,486.25	47.23%
20	Ndiru L4 Hospital	26,000,000.00	1,729,264.00	7.05%
21	Kandiege L4 Hospital	26,000,000.00	46,420,596.70	6.47%
22	Nyandiwa L4 Hospital	26,000,000.00	18,943,404.08	88.76%
23	Malela L4 Hospital	26,000,000.00	809,774.00	18.76%
24	Sena L4 Hospital	26,000,000.00	2,471,523.00	0.18%
25	Level 3 Facilities	19,906,505.00	51,753,712.00	265.57%
26	Public Health	14,000,000.00	-	
	Total	1,064,906,505.00	307,512,331.46	34.76%

Source county treasury 2026

CHAPTER THREE: PROJECT IMPLEMENTATION STATUS

3.1.0 Budget Absorption per Expenditure Category

Table 7: Budget Allocation and Absorption Rate by Spending entities, Q2 FY2025/26

Spending Entities	Approved Budget		Actual Expenditure		Absorption Rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev
Finance & Economic Planning	565,415,165	261,232,242	228,292,593	35,255,217	40.4	13.5
County Public Service Board	69,834,348	0	0	0	0.0	0.0
County Assembly Service Board	1,032,734,503	143,338,488	393,561,339	26,438,661	38.1	18.4
Homa Bay Municipal Board	29,918,181	49,126,257	4,041,938	0	13.5	0.0
Office of Deputy Governor & Agriculture	234,742,815	253,963,679	66,102,547	1,500,000	28.2	0.6
Gender, Youth, Sports, Culture & Social Services	124,553,803	56,515,565	29,064,624	0	23.3	0.0
Roads, Public Works, Transport & Infrastructure	158,239,319	699,474,496	43,484,209	181,399,102	27.5	25.9
Blue Economy, Fisheries, Mining & Digital Economy	124,398,817	47,199,623	34,999,426	2,693,325	28.1	5.7
Education, Human Capital & Vocational Training	1,237,065,338	305,461,295	451,631,458	16,675,371	36.5	5.5
Public Health & Medical Services	2,897,686,298	432,500,000	1,535,251,411	339,800,856	53.0	78.6
Lands, Housing, Urban Development	82,760,057	575,338,850	42,552,183	68,000,000	51.4	11.8
Trade, Industry, Tourism & Cooperatives	191,059,292	132,818,574	70,422,646	4,995,474	36.9	3.8
Water, Sanitation, Irrigation, Environment & Climate Change	245,648,646	462,428,921	54,701,625	43,071,904	22.3	9.3
Governance, Admin & Devolution	479,888,429	405,500,000	212,266,796	0	44.2	0.0
Executive Office of the Governor	538,410,906	221,248,210	135,584,756	53,341,288	25.2	24.1
Kendu Bay Municipal Board	9,923,840	15,000,000	1,716,352	0	17.3	0.0
Mbita Municipal Board	9,923,840	15,000,000	1,376,925	0	13.9	0.0
Ndhiwa Municipal Board	9,923,840	15,000,000	1,579,500	0	15.9	0.0
Oyugis Municipal Board	12,903,268	39,000,000	3,779,140	746,732,536	29.3	1914.7
Total	8,055,030,705	4,130,146,200	696,405,912	102,340,021	8.6	2.5

Source: County Treasury 2026.

Table 8: Q2 Budget Execution by Programmes and Sub-Programmes

2ND QUARTER PROGRAMME PERFORMANCE REPORT (JULY2025-DECEMBER,2025) FOR ,FY 2025-2026

Programme	Sub- Programme	Budget Estimates fy 2025-2026 (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	216,987,584	158,905,527	57.7
	General Logistics, Coordination and Asset Management Services	72,283,769		72,283,769	-
Planning, budgeting and development coordination services	Economic planning and development services	10,453,000		10,453,000	-
	Resource allocation services	13,393,200		13,393,200	-
	Public Participation Facilitation services	15,673,285		15,673,285	-
	Internal Revenue Generation Services	32,883,600	4,838,617	28,044,983	14.7
	Sub total	32,883,600	4,838,617	28,044,983	15
Financial management services	Accounting and Financial Reporting Services	40,606,200	5,621,071	34,985,129	13.8
	Supply Chain Management	12,420,000		12,420,000	
	Audit and Advisory Services	11,809,000	845,321	10,963,679	7.2
	Sub total	306,067,442	41,721,609	264,345,833	13.6
	GRAND TOTAL	826,647,407	263,547,810	563,099,597	31.9
County Public Service Board					
Policy, Planning and Administration Services	Policy and Planning Services	2,575,000		2,575,000	-
	Administrative Support Services	58,945,686	19,133,318	39,812,368	32.5
	Facility Improvement & Capacity Strengthening Services			0	-
Personnel Sourcing and Management Services	Recruitment, Selection and Deployment Services	2,877,854		2,877,854	-
	Staff Establishment And Abolishment Of Officers	1,900,808		1,900,808	
	Human Resources Management services	635,000		635,000	
	GRAND TOTAL	69,834,348	19,133,318	50,501,030	27.4
County Assembly Service Board					
Legislative Services	Members welfare Support services	235,925,000	-	235,925,000	-
	Legislative development and approval services	88,300,000	-	88,300,000	-
	Sub total	324,225,000	-	324,225,000	-
Oversight and Control Services	Capacity building services	80,000,000	0	80,000,000	-
	Report writing services	40,000,000	-	40,000,000	-
	Public participation and education services	20,000,000	-	20,000,000	-
	Sub total	140,000,000	0	140,000,000	-
Ward Representation Services	Staff welfare support services	59,712,348	-	59,712,348	-
	Ward operations and maintenance	17,695,584	-	17,695,584	-
	Sub total	77,407,932	-	77,407,932	-
Policy, Planning and Administrative	Administrative support services	273,510,318	-	273,510,318	-
	Financial management Services	217,591,253	-	217,591,253	-
	Assembly infrastructure development Services	143,338,488	-	143,338,488	-
	Sub total	634,440,059	-	634,440,059	-
	GRAND TOTAL	1,176,072,991	0	1,176,072,991	-

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	4,041,938	18,903,334	17.6
	Sub total	29,918,181	4,041,938	25,876,243	13.5
Urban development services	Transport Infrastructure Improvement Services	39,000,000		39,000,000	-
	Provision for pending bills	2,000,000		2,000,000	-
	Neighborhood Planning and Development Services	8,126,572		8,126,572	-
	Sub total	49,126,572	0	49,126,572.0	-
GRAND TOTAL		79,044,753	4,041,938	75,002,815	5.1
Office of The Deputy Governor and Department of Agriculture, Livestock, Fisheries and Food Security					
	General Administration and Support Services	234,742,815	66,102,547	168,640,268	28.2
	Sub total	234,742,815	66,102,547	168,640,268	28.2
Crop, Land and Agribusiness Development Services	Crop Development Services	9,784,229		9,784,229	-
	Small Holders Community Irrigation Support Services	4,000,000		4,000,000	-
	Farm Input Access Services	43,000,000	1,500,000	41,500,000	3.5
	National Agriculture Rural Inclusive Growth	6,000,000		6,000,000	-
	Agriculture Sector Development Support Programme	10,918,919		10,918,919	-
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	-
GRAND TOTAL		488,706,494	67,602,547	421,103,947	13.8
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	29,064,624	54,888,127	34.6
	Policy Planning and Field Support Services	13,210,000		13,210,000	-
	Office Development Operation	2,000,000		2,000,000	-
	Sub total	99,162,751	29,064,624	70,098,127	29.3
Cultural And Creative Sector Development Services	Creative Economy Development Services	1,305,025		1,305,025	-
	Cultural Development and Promotion Services	4,000,000		4,000,000	-
	Sub total	5,305,025		5,305,025	-
Social Development and Empowerment Services	Gender Mainstreaming and Women Empowerment Services	4,857,358		4,857,358	-
	Youth Empowerment and Mainstreaming Services	5,115,000		5,115,000	-
	SGBV Control Services	0		0	-
	Sub total	9,972,358		9,972,358	-
Management and Development of Sports and Sports Facilities	Sports Infrastructure Development Services	48,915,565		48,915,565	-
	Sports Management and Talent Development	17,713,190		17,713,190	-
	Sub total	66,628,755		66,628,755	0.0
GRAND TOTAL		181,068,889	29,064,624	152,004,265	16.1
Department of Roads, Transport and Public Works and Infrastructure					

General Administration, Planning and Support Services	Remuneration and staff Welfare Support Services	130,541,652	43,484,209	87,057,443	33.3
	Administration Support and Staff Capacity Development Services	24,397,667		24,397,667	-
	Policy Planning and Field Support Services	300,000		300,000	-
	Sub total	155,239,319	43,484,209	111,755,110	28.0
Public works and maintenance services	Quality And Enforcement	3,000,000		3,000,000	-
	Purchase of Plant and Machinery maintenance	20,000,000		20,000,000	-
	Sub total	23,000,000		23,000,000	-
Road Development and Maintenance Services	Road Development Services	300,000,000	133,388,655	166,611,345	44.5
	CSP 3.2: Road Maintenance	374,474,496	48,010,447	326,464,049	12.8
	Sub total	674,474,496	181,399,102	493,075,394	57
Transport Services	E-motorcycles Development Support Services	5,000,000		5,000,000	-
	Sub total	5,000,000		5,000,000	-
GRAND TOTAL		857,713,815	224,883,311	632,830,504	26.2
Department of Blue Economy, Fisheries Mining and Digital Economy					
	Personnel Remuneration and Welfare Services	101,286,892	34,999,426	66,287,467	34.6
	Administrative Support Services	23,111,925		23,111,925	-
	Sub total	124,398,817	34,999,426	89,399,392	28
Blue Economy and Fisheries Resources And Development Services	Capture Fisheries and Development	15,909,698		15,909,698	-
	Aquaculture Development	12,909,422		12,909,422	-
	Blue Economy Development Services	9,730,502	2,693,325	7,037,177	27.7
	Sub total	38,549,622	2,693,325	35,856,297	7.0
	Artisanal Mining Services	3,650,000		3,650,000	
ICT And Digital Economy Development Services	ICT Infrastructure Development	5,000,000		5,000,000	-
	Digital Literacy and Skill Development Services	0		0	-
	Sub total	8,650,000	0	8,650,000	-
GRAND TOTAL		171,598,439	37,692,751	133,905,689	22.0
Department of Education, Human Capital Development and Vocational Training					
General Administration and Quality Assurance Service	General administration Services	18,800,747		18,800,747	-
	Human Resources Management services	984,173,791	451,631,458	532,542,333	45.9
	Quality Assurance Services	7,408,000		7,408,000	-
	Stakeholder Management Services	920,000		920,000	-
	Special Needs Education Services	544,800		544,800	-
	Sub total	1,011,847,338	451,631,458	560,215,880	44.6
EYE and Vocational Training Services	EYE Teaching and Learning material	5,518,000		5,518,000	-
	EYE Infrastructure Development Services	265,500,000	16,675,371	248,824,629	6.3
	Sub total	271,018,000	16,675,371	254,342,629	6
ICT Services	VTC Training and Learning Materials Services	3,500,000		3,500,000	-

	Skills Development and Exhibition Shows Services	1,200,000		1,200,000	-
	VTC Infrastructure Development Services	39,961,295		39,961,295	-
	Bursary and Scholarship Services	215,000,000		215,000,000	-
	Sub total	259,661,295		259,661,295	-
	GRAND TOTAL	1,542,526,633	468,306,829	1,074,219,804	30.4
Department of Public Health and Medical Services					
Policy planning and administrative support service	Policy, Planning and Monitoring Services	25,640,000		25,640,000	-
	Administrative Support Services	2,274,392,548	1,401,887,260	872,505,288	61.6
	Sub total	2,300,032,548	1,401,887,260	898,145,288	62
Preventive and promotive health services	Community health services	191,620,000	162,302,913	29,317,087	84.7
	Disease control services	62,650,000		62,650,000	-
	Facility infrastructure improvement services	158,000,000	158,000,000	0	100.0
	Sub total	412,270,000	320,302,913	91,967,087	185
Curative and rehabilitative health services	Routine medical health services	331,383,750	95,700,651	235,683,099	28.9
	Medical emergency response services	9,000,000		9,000,000	-
	Facility infrastructure improvement services	274,500,000	57,161,443	217,338,557	20.8
	Sub total	614,883,750	152,862,094	462,021,656	24.9
Research and development service	Research and surveillance services	2,000,000		2,000,000	-
	Capacity development services	1,000,000		1,000,000	-
	Sub total	3,000,000		3,000,000	-
	GRAND TOTAL	3,330,186,298	1,875,052,267	1,455,134,031	271
Department of Lands, Housing, Urban Development and Physical Planning					
General Administration Services	General administrative support services	69,308,719	41,626,823	27,681,896	60.1
	Operation and maintenance Services	11,848,338	925,360	10,922,978	7.8
	General Office Infrastructure	1,603,000		1,603,000	-
	Sub total	82,760,057	42,552,183	40,207,874	51.4
Lands and Physical planning	County Development planning Services	30,000,000		30,000,000	-
	Land Valuation and Registration Support Services	12,000,000		12,000,000	-
	County Land Acquisition and Management Services	11,131,070		11,131,070	-
	Sub total	53,131,070		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	110,552,183	547,546,724	17
Department of Trade, Tourism, Industrialization, and Enterprise Development					

Planning and Administrative services	Administrative and Support Services	174,867,754	67,830,671	107,037,083	38.8
	Policy Development and Implementation Services	1,000,000		1,000,000	-
	Administrative Support Services	15,191,538	2,591,975	12,599,563	17.1
	Sub total	191,059,292	70,422,646	120,636,646	56
Trade, Cooperative and Entrepreneurship Development Service	Enterprise Development Services	42,000,000		42,000,000	-
	Cooperative Development and Promotion Services	500,000		500,000	-
	Trade Infrastructure Development Services	66,000,000	4,995,474	61,004,526	7.6
	Sub total	108,500,000	4,995,474	103,504,526	4.6
Tourism And Industrial Development Services	Value Chain Development Services	13,318,574		13,318,574	-
	Tourism Development	8,000,000		8,000,000	-
	Tourism Infrastructure Development	0		0	
	Industrial Park Development	0		0	
	Investments Promotion and Facilitation	3,000,000		3,000,000	
	Sub total	24,318,574		24,318,574	-
		323,877,866	75,418,120	248,459,746	23.3
Department of Water Sanitation, Irrigation, Environment, Energy and Climate Change					
General Administrative services	Administrative Support Services	250,648,646	54,701,625	195,947,021	21.8
	Debt Management Services	12,500,000		12,500,000	-
	Sub total	263,148,646	54,701,625	208,447,021	20.8
	Urban Water Supply Services	15,000,000		15,000,000	
	Rural Water Supply Services	140,000,000	8,731,883	131,268,117	6.2
	Maintenance of water Supply Services	5,000,000		5,000,000	-
	Sub total	160,000,000	8,731,883	151,268,117	5.5
	Solar Power Services	5,000,000		5,000,000	-
	Irrigation Infrastructure Development and Rehabilitation	4,500,000		4,500,000	
		9,500,000		9,500,000	-
Environmental Protection and Management Services	Pollution and Waste Management services	16,000,000		16,000,000	-
	Climate Change Governance	7,500,000		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	97,773,529	610,304,309	39
Governance and Administration, Communication and Devolution					
Public service administration support services	Governance And Administration	391,255,656	212,266,796	178,988,860	54.3
	Field Coordination And Administration Services	17,400,000		17,400,000	-
	Compliance and Enforcement	7,160,000		7,160,000	-
	Devolution Support Services	440,000,000		440,000,000	-

	Sub total	855,815,656	212,266,796	643,548,860	24.8
Governance and coordination services	Executive management and liaison services	0		0	-
	Field coordination and administration services	0		0	-
	Sub total	0		0	-
Strategy and service delivery improvement services	Operationalization of Office of the GDSMEU	0		0	-
	Communication and Information Services			0	-
	Compliance and management services	0		0	-
Communication and Public Engagement	Sub total	0		0	-
	County Press Services	10,120,000		10,120,000	-
	Media Relations	2,610,890		2,610,890	-
	County Visibility and Branding	4,220,000		4,220,000	-
	Sub total	16,950,890		16,950,890	-
				0	
Stake Holder, Special Projects Services	Special Projects Services	6,021,883		6,021,883	-
	Public Participation coordination Services	3,600,000		3,600,000	-
	Disaster Prevention and Management Services	3,000,000		3,000,000	-
	Sub total	12,621,883		12,621,883	-
	GRAND TOTAL	885,388,429	212,266,796	673,121,633	24.8
Executive Office of the Governor					
Public service administration support services	Human resource management and development services	74,906,980	16,250,000	58,656,980	21.7
	Planning And Monitoring Services	0		0	
	Legal Services	20,978,330		20,978,330	-
	Sub total	95,885,310	16,250,000	79,635,310	16.9
Governance and coordination services	Executive management and liaison services	595,819,306	135,584,756	460,234,550	22.8
	Field coordination and administration services	14,181,600		14,181,600	-
	Sub total	610,000,906	135,584,756	474,416,150	22.2
Strategy and service delivery improvement services	Strategy and advisory services	47,772,900	37,091,288	10,681,612	77.6
	Information and Communication Services	6,000,000		6,000,000	-
	Compliance and management services	0		0	-
	Sub total	53,772,900	37,091,288	16,681,612	69.0
	GRAND TOTAL	759,659,116	188,926,044	570,733,072	24.9
Kendu Bay Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	765,618		765,618	-
	Personnel Remuneration and Development	3,803,640	1,716,352	2,087,288	45.1
	Administration and Support Services	5,354,582		5,354,582	-
	Sub total	9,923,840	1,716,352	8,207,488	17.3

Public Works and Infrastructure Improvements Services	Public facilities improvement services	5,000,000		5,000,000	-
	Land Use Management	0		0	-
	Environmental Management Services	10,000,000		10,000,000	-
	Sub total	15,000,000	-	15,000,000	-
GRAND TOTAL		24,923,840	1,716,352	23,207,488	6.9
Mbita Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,785,515		3,785,515	-
	Personnel Remuneration and Development	3,803,640	1,376,925	2,426,715	36.2
	Administration and Support Services	2,334,685		2,334,685	-
	Sub total	9,923,840	1,376,925	8,546,915	13.9
Public Works and Infrastructure Improvements Services	Environmental Improvement Services	3,000,000		3,000,000	-
	Transport Infrastructure Improvements	12,000,000		12,000,000	-
	Environmental Management Services	0		0	-
	Sub total	15,000,000		15,000,000	-
GRAND TOTAL		24,923,840	1,376,925	23,546,915	5.5
NDHIWA Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	890,000		890,000	-
	Personnel Remuneration and Development	3,886,440	1,579,500	2,306,940	40.6
	Administration and Support Services	5,147,400		5,147,400	-
	Sub total	9,923,840	1,579,500	8,344,340	41
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	2,403,416		2,403,416	-
	Environmental Improvement Services	3,096,584		3,096,584	-
	Land Use Management	3,000,000		3,000,000	-
	Neighborhood planning and Development Services	6,500,000		6,500,000	-
	Sub total	15,000,000	-	15,000,000	-
GRAND TOTAL		24,923,840	1,579,500	23,344,340	6.3
OYUGIS Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	727,006		727,006	-
	Personnel Remuneration and Development	6,556,056	3,779,140	2,776,916	57.6
	Administration and Support Services	5,620,098		5,620,098	-
	Sub total	12,903,160	3,779,140	9,124,020	58
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	29,000,000		29,000,000	-
	Environmental Management Services	10,000,000		10,000,000	-
	Land Use Management	0		0	-
	Sub total	39,000,000	-	39,000,000	-
GRAND TOTAL		51,903,160	3,779,140	48,124,020	7.3
GRAND TOTAL		12,185,176,903	3,682,713,984	8,502,262,919	30.2

Source: County Treasury 2026

CHAPTER FOUR: CHALLENGES AND RECOMMENDATIONS

4.1 Challenges in Q2 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.